

APPENDIX H: SUPPLEMENTAL

***ECONOMIC IMPACT STATEMENT
SUPPLEMENTAL DATA AND ANALYSES***



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I. RESPONSE TO ELK GROVE COMMENTS

BELOW COMMENT 1: RESPONSE TO PUBLIC FACILITIES COMMENT

An explanation regarding the basis for the EIS assumed employment allocations are provided on page 9 of the Economic Impact Statement Appendix H. These assumptions were only applied in Alternatives A, B, and C. GMA made no definitive percentage assumption with regard to Alternative F and which county the residents would be from to fill positions. It is stated on page 77 of the Economic Impact Statement Appendix H that GMA recognizes that the site is somewhat centrally located in Sacramento County, relative to the Galt site and GMA notes that a much greater percentage of the impacts would accrue to Sacramento County.

It is important to note the location of, and access to, the site, which is located immediately off the CA-99/Grant Line interchange and is proximate to I-5. The portion of employees who are commuters are likely to utilize this interchange as their primary route to arrive at and leave the facility. As such, these employees will not have to drive through the community and are not anticipated to visit public facilities. The extent to which the Project will necessitate relocation of workers to the city is likely to be minimal as the two-county region is able to supply an adequate labor force for the Project.

RESPONSE TO COMMENT 2

The following section provides a supplementary IMPLAN analysis illustrating economic impacts associated to the Project in Alternative F at the Elk Grove level.

CONSTRUCTION IMPACTS

The construction phase for Alternative F is estimated to generate 545 direct jobs for Elk Grove residents. An additional 57 and 95 jobs are expected to be created through indirect and induced effects, respectively for Elk Grove residents. The total effect for employment during the construction of a casino resort in Alternative F is estimated to generate 697 jobs at the Elk Grove level. For Alternative F, a total effect of \$38.4 million in labor income is estimated. This figure consists of \$31.5 million in direct effects, \$3.0 million in indirect effects, and \$4.0 million in induced effects for Elk Grove residents. Direct economic output of \$83.3 million, \$9.3 million in indirect output, and \$13.0 million in induced output combine for a total of \$105.6 million in total economic output during the construction phase for Alternative F at the Elk Grove level.

The following table summarizes the Employment, Labor Income, and Output economic impacts by direct, indirect, and induced effects for Alternative F.



Alternative F: Construction Phase Impacts - City of Elk Grove			
	Employment	Labor Income	Output
Direct Effect	545	\$31,494,283	\$83,346,131
Indirect Effect	57	\$2,972,326	\$9,258,090
Induced Effect	95	\$3,925,657	\$13,013,305
Total Effect	697	\$38,392,266	\$105,617,526
Source: GMA, IMPLAN			

OPERATIONAL IMPACTS

GMA estimated the impacts for Elk Grove based on an evaluation of drive-time demographics. Elk Grove residents account for approximately 11% of all residents within a 30 minute drive from the Mall site. Based on gravity weightings, Elk Grove residents are three times as likely to work in Elk Grove versus non-Elk Grove residents within a 15 minute drive time of the Mall site. Non Elk Grove residents within a 15-30 minute drive would be an eighth (12.5%) as likely to work in Elk Grove versus non Elk Grove residents within a 15 minute drive. This fractional gravity weighting assumes ample employment options that are geographically closer to those residents in the 15 to 30 minute drive time band.

The following table demonstrates the gravity analysis based on population data and drive time demographics. Based on this analysis, GMA estimates that approximately half of the workers at the casino and hotel facilities may reside in Elk Grove. Approximately 36% of the workers would be non-Elk Grove residents residing within a 15 minute drive of the site and 13% of the workers would be non-Elk Grove residents residing within a 15 to 30 minute drive.

Elk Grove Resident Gravity Analysis 2019						
Drive Time Band	Elk Grove/Non Elk Grove Resident	Total Population	% of Total Population	Gravity Weighting	Adjusted Total	Adjusted Share
0-15 Minutes	Elk Grove	168,159	10.6%	3.000	31.9%	50.9%
0-15 Minutes	Non-Elk Grove	354,403	22.4%	1.000	22.4%	35.8%
15-30 Minutes	Non-Elk Grove	1,058,632	67.0%	0.125	8.4%	13.4%
Total		1,581,194	100.0%		62.7%	100.0%
Source: GMA						

As stated in Appendix H, the two-county regional model projects direct employment of 2,031 jobs for Alternative F. Taking into consideration that part of the labor demand (5%-10%) at the proposed casino facility will require trained and specialized personnel (the majority of whom do



not likely live in Elk Grove today), and the relatively small number of people available in the labor force today given Elk Grove's comparatively strong labor statistics, a lower percentage is used to estimate casino related employment for Elk Grove residents (from 51% to 35%). Therefore, a more conservative estimate of 35%, or 708 jobs, would apply to direct employment under Alternative F. An additional 169 jobs are projected to be generated through indirect impacts and 102 through induced impacts. In total, the operation of the Project in Alternative F is projected to generate 979 jobs for Elk Grove residents.

In the regional two-county model, direct spending estimates for Alternative F were based on casino resort operating expenses, including labor. Direct spending at the Elk Grove level is narrowed to include only the volume of labor that is local and the projected casino expenditures occurring in the city.

Additionally, the impacts projected are sensitive with respect to the volume of labor that comes from the City of Elk Grove to work in the casino resort. Currently, the size of the Elk Grove labor force would need to increase to meet the demand. However, an analysis of recessions illustrates that during periods of a decrease in the availability of jobs, individuals choose to leave the labor force and not work. As economies (both local and national) improve, individuals choose to enter the labor force due to the availability of jobs. As such, it is reasonable to assume that the population in Elk Grove is big enough to provide its expected share of labor supply for this facility.

The following table summarizes the Employment, Labor Income, and Output economic impacts by direct, indirect, and induced effects for Alternative F during the operational phase.

Alternative F: Operations Phase Impacts - City of Elk Grove			
	Annual Employment	Annual Labor Income	Annual Output
Direct Effect	708	\$27,259,373	\$100,482,977
Indirect Effect	169	\$8,516,580	\$23,688,150
Induced Effect	102	\$4,074,702	\$13,465,576
Total Effect	979	\$39,850,655	\$137,636,704
Source: GMA, IMPLAN			

FISCAL IMPACTS

The following tables reflect disaggregated figures for the fiscal impact estimates included in the Global Market Advisors Economic Impact Statement Appendix H dated July 2015. The purpose of the disaggregated tables is to allocate the estimated fiscal impacts exhibited in the State and



Local Tax Revenue tables listed in Appendix H into their constituent state, county, and city components. Note the terms “2 Counties” and “counties” includes Sacramento County, San Joaquin County, and local non-city agencies such as school districts and special districts. The term “Sacramento County” includes Sacramento County and local non-city agencies. Allocations of certain taxes between agencies are described in the table footnotes.

2 COUNTY REGION TABLES: ALTERNATIVES A, B, C, D, E, F

CONSTRUCTION PHASE

Alt. A Construction: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)							
	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$788,782	\$426,323	\$0	\$0	\$0	\$0	\$1,215,105
Sales Tax (2)	\$2,492,278	\$1,347,032	\$299,073	\$161,644	\$398,764	\$215,525	\$4,914,316
Use Taxes (2)	\$371,783	\$200,942	\$44,614	\$24,113	\$59,485	\$32,151	\$733,088
Property Taxes (3)	\$0	\$0	\$2,391,925	\$1,292,793	\$465,379	\$251,529	\$4,401,626
Motor Vehicle Licenses	\$177,946	\$96,176	\$0	\$0	\$0	\$0	\$274,122
Corporate Profits Tax	\$436,303	\$235,814	\$0	\$0	\$0	\$0	\$672,117
Personal Income Tax	\$2,562,292	\$1,384,873	\$0	\$0	\$0	\$0	\$3,947,165
Other Taxes & Fines (4)	\$330,118	\$178,423	\$60,559	\$32,731	\$60,559	\$32,731	\$695,120
Total	\$7,159,501	\$3,869,583	\$2,796,171	\$1,511,280	\$984,188	\$531,936	\$16,852,659
	\$11,029,084		\$4,307,451		\$1,516,124		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 64.91% of total taxes are attributable to direct activities and 35.09% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative A Construction or \$282.0M/\$434.4M)

(2) Assumes the following allocation of 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(3) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

Alt. B Construction: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)							
	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$480,757	\$261,859	\$0	\$0	\$0	\$0	\$742,616
Sales Tax (2)	\$1,519,903	\$827,861	\$182,388	\$99,343	\$243,184	\$132,458	\$3,005,138
Use Taxes (2)	\$226,730	\$123,495	\$27,208	\$14,819	\$36,277	\$19,759	\$448,288
Property Taxes (3)	\$0	\$0	\$1,458,696	\$794,523	\$283,808	\$154,584	\$2,691,611
Motor Vehicle Licenses	\$108,496	\$59,096	\$0	\$0	\$0	\$0	\$167,592
Corporate Profits Tax	\$258,398	\$140,745	\$0	\$0	\$0	\$0	\$399,143
Personal Income Tax	\$1,562,053	\$850,819	\$0	\$0	\$0	\$0	\$2,412,872
Other Taxes & Fines (4)	\$200,896	\$109,424	\$36,920	\$20,109	\$36,920	\$20,109	\$424,378
Total	\$4,357,233	\$2,373,298	\$1,705,212	\$928,795	\$600,189	\$326,911	\$10,291,638
	\$6,730,532		\$2,634,007		\$927,100		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 64.74% of total taxes are attributable to direct activities and 35.26% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative B Construction or \$169.9M/\$262.4M)

(2) Assumes the following allocation of 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(3) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



Alt. C Construction: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)

	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$694,478	\$374,557	\$0	\$0	\$0	\$0	\$1,069,035
Sales Tax (2)	\$2,199,862	\$1,186,464	\$263,983	\$142,376	\$351,978	\$189,834	\$4,334,497
Use Taxes (2)	\$328,162	\$176,989	\$39,379	\$21,239	\$52,506	\$28,318	\$646,594
Property Taxes (3)	\$0	\$0	\$2,111,196	\$1,138,643	\$410,760	\$221,538	\$3,882,137
Motor Vehicle Licenses	\$156,790	\$84,562	\$0	\$0	\$0	\$0	\$241,352
Corporate Profits Tax	\$388,833	\$209,711	\$0	\$0	\$0	\$0	\$598,544
Personal Income Tax	\$2,255,094	\$1,216,252	\$0	\$0	\$0	\$0	\$3,471,346
Other Taxes & Fines (4)	\$290,853	\$156,868	\$53,315	\$28,755	\$53,315	\$28,755	\$611,860
Total	\$6,314,072	\$3,405,403	\$2,467,874	\$1,331,012	\$868,559	\$468,445	\$14,855,365
	\$9,719,475		\$3,798,886		\$1,337,003		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 64.96% of total taxes are attributable to direct activities and 35.04% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative C Construction or \$248.7M/\$382.8M)

(2) Assumes the following allocation of 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(3) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

Alt. D Construction: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)

	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$807,507	\$436,603	\$0	\$0	\$0	\$0	\$1,244,110
Sales Tax (2)	\$2,551,318	\$1,379,449	\$306,158	\$165,534	\$408,211	\$220,712	\$5,031,381
Use Taxes (2)	\$380,590	\$205,778	\$45,671	\$24,693	\$60,894	\$32,924	\$750,551
Property Taxes (3)	\$0	\$0	\$2,610,851	\$1,411,637	\$314,144	\$169,852	\$4,506,484
Motor Vehicle Licenses	\$182,172	\$98,497	\$0	\$0	\$0	\$0	\$280,669
Corporate Profits Tax	\$445,922	\$241,101	\$0	\$0	\$0	\$0	\$687,023
Personal Income Tax	\$2,623,262	\$1,418,347	\$0	\$0	\$0	\$0	\$4,041,609
Other Taxes & Fines (4)	\$337,932	\$182,714	\$61,999	\$33,522	\$61,999	\$33,522	\$711,687
Total	\$7,328,702	\$3,962,489	\$3,024,678	\$1,635,386	\$845,249	\$457,010	\$17,253,514
	\$11,291,191		\$4,660,064		\$1,302,258		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 64.91% of total taxes are attributable to direct activities and 35.09% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative D Construction or \$288.6M/\$444.6M)

(2) Assumes the following allocation of 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(3) Assumes 89.26% to counties and 10.74% to cities based on annual uses of property taxes per \$100,000 of assessed value (\$107.40 - cities)/\$1,000.00 total taxes

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



Alt. E Construction: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)

	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$499,159	\$271,962	\$0	\$0	\$0	\$0	\$771,121
Sales Tax (2)	\$1,576,965	\$859,196	\$189,236	\$103,103	\$252,314	\$137,471	\$3,118,286
Use Taxes (2)	\$235,242	\$128,170	\$28,229	\$15,380	\$37,639	\$20,507	\$465,167
Property Taxes (3)	\$0	\$0	\$1,613,771	\$879,249	\$194,173	\$105,794	\$2,792,987
Motor Vehicle Licenses	\$112,625	\$61,362	\$0	\$0	\$0	\$0	\$173,987
Corporate Profits Tax	\$267,665	\$145,835	\$0	\$0	\$0	\$0	\$413,500
Personal Income Tax	\$1,621,996	\$883,730	\$0	\$0	\$0	\$0	\$2,505,726
Other Taxes & Fines (4)	\$208,558	\$113,631	\$38,333	\$20,886	\$38,333	\$20,886	\$440,626
Total	\$4,522,209	\$2,463,886	\$1,869,569	\$1,018,618	\$522,460	\$284,658	\$10,681,400
	\$6,986,095		\$2,888,188		\$807,117		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 64.73% of total taxes are attributable to direct activities and 35.27% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative E Construction or \$176.3M/\$272.4M)

(2) Assumes the following allocation of 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(3) Assumes 89.26% to counties and 10.74% to cities based on annual uses of property taxes per \$100,000 of assessed value (\$107.40 - cities)/\$1,000.00 total taxes

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

Alt. F Construction: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)

	State of California		Sacramento County		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$724,718	\$391,156	\$0	\$0	\$0	\$0	\$1,115,874
Sales Tax (2)	\$2,293,628	\$1,237,952	\$275,235	\$148,554	\$366,981	\$198,072	\$4,520,423
Use Taxes (2)	\$342,149	\$184,670	\$41,058	\$22,160	\$54,744	\$29,547	\$674,329
Property Taxes (3)	\$0	\$0	\$2,198,052	\$1,186,366	\$431,438	\$232,862	\$4,048,718
Motor Vehicle Licenses	\$163,574	\$88,286	\$0	\$0	\$0	\$0	\$251,860
Corporate Profits Tax	\$404,054	\$218,082	\$0	\$0	\$0	\$0	\$622,136
Personal Income Tax	\$2,353,601	\$1,270,322	\$0	\$0	\$0	\$0	\$3,623,923
Other Taxes & Fines (4)	\$303,445	\$163,780	\$55,638	\$30,030	\$55,638	\$30,030	\$638,559
Total	\$6,585,169	\$3,554,248	\$2,569,983	\$1,387,110	\$908,800	\$490,511	\$15,495,822
	\$10,139,417		\$3,957,093		\$1,399,311		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 64.95% of total taxes are attributable to direct activities and 35.05% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative F Construction or \$259.4M/\$399.4M)

(2) Assumes the following allocation of 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(3) Assumes 83.59% to counties and 16.41% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcel #134-1010-001-0000

(\$107.40 - cities plus \$234.37 - Elk Grove School District MR)/\$2,082.99 in total property taxes and assessments

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



OPERATIONS PHASE

Alt. A Operations: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)							
	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$772,622	\$377,125	\$0	\$0	\$0	\$0	\$1,149,747
Sales Tax (2) (3)	\$0	\$2,721,026	\$0	\$326,523	\$0	\$435,364	\$3,482,913
Use Taxes (2) (3)	\$0	\$405,906	\$0	\$48,709	\$0	\$64,945	\$519,560
Property Taxes (2) (4)	\$0	\$0	\$0	\$2,588,335	\$0	\$503,594	\$3,091,929
Motor Vehicle Licenses	\$247,118	\$120,621	\$0	\$0	\$0	\$0	\$367,739
Corporate Profits Tax	\$951,716	\$464,543	\$0	\$0	\$0	\$0	\$1,416,259
Personal Income Tax	\$2,158,599	\$1,053,637	\$0	\$0	\$0	\$0	\$3,212,236
Other Taxes & Fines (5)	\$262,143	\$171,557	\$45,487	\$29,370	\$45,487	\$29,370	\$583,414
Total	\$4,392,197	\$5,314,415	\$45,487	\$2,992,937	\$45,487	\$1,033,272	\$13,823,796
	\$9,706,612		\$3,038,424		\$1,078,760		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 67.20% of total taxes are attributable to direct activities and 32.80% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative A Operations or \$278.9M/\$415.1M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 32.80% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(4) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

Alt. B Operations: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)							
	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$646,887	\$324,251	\$0	\$0	\$0	\$0	\$971,138
Sales Tax (2) (3)	\$0	\$2,236,056	\$0	\$268,327	\$0	\$357,769	\$2,862,152
Use Taxes (2) (3)	\$0	\$333,561	\$0	\$40,027	\$0	\$53,370	\$426,959
Property Taxes (2) (4)	\$0	\$0	\$0	\$2,127,524	\$0	\$413,937	\$2,541,461
Motor Vehicle Licenses	\$200,985	\$100,743	\$0	\$0	\$0	\$0	\$301,728
Corporate Profits Tax	\$757,601	\$379,747	\$0	\$0	\$0	\$0	\$1,137,348
Personal Income Tax	\$1,803,927	\$904,217	\$0	\$0	\$0	\$0	\$2,708,144
Other Taxes & Fines (5)	\$217,112	\$145,028	\$38,014	\$24,944	\$38,014	\$24,944	\$488,055
Total	\$3,626,512	\$4,423,604	\$38,014	\$2,460,822	\$38,014	\$850,019	\$11,436,984
	\$8,050,116		\$2,498,835		\$888,033		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 66.61% of total taxes are attributable to direct activities and 33.39% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative B Operations or \$221.8M/\$333.0M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 33.39% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(4) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



Alt. C Low Operations: Allocation of Estimated State & Local Taxes Occurring in 2 County Region (1)

	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$148,973	\$72,776	\$0	\$0	\$0	\$0	\$221,749
Sales Tax (2) (3)	\$0	\$523,656	\$0	\$62,839	\$0	\$83,785	\$670,279
Use Taxes (2) (3)	\$0	\$78,116	\$0	\$9,374	\$0	\$12,499	\$99,988
Property Taxes (2) (4)	\$0	\$0	\$0	\$498,277	\$0	\$96,946	\$595,223
Motor Vehicle Licenses	\$48,543	\$23,714	\$0	\$0	\$0	\$0	\$72,257
Corporate Profits Tax	\$62,842	\$30,699	\$0	\$0	\$0	\$0	\$93,541
Personal Income Tax	\$439,354	\$214,633	\$0	\$0	\$0	\$0	\$653,987
Other Taxes & Fines (5)	\$47,070	\$31,500	\$9,258	\$5,902	\$9,258	\$5,902	\$108,891
Total	\$746,781	\$975,095	\$9,258	\$576,392	\$9,258	\$199,132	\$2,515,916
	\$1,721,876		\$585,650		\$208,390		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 67.18% of total taxes are attributable to direct activities and 32.82% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative C Low Operations or \$23.6M/\$35.1M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 32.82% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(4) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

Alt. C High Operations: Allocation of Estimated State & Local Taxes Occurring in 2 County Region (1)

	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$175,260	\$85,629	\$0	\$0	\$0	\$0	\$260,889
Sales Tax (2) (3)	\$0	\$841,858	\$0	\$101,023	\$0	\$134,697	\$1,077,579
Use Taxes (2) (3)	\$0	\$125,583	\$0	\$15,070	\$0	\$20,093	\$160,746
Property Taxes (2) (4)	\$0	\$0	\$0	\$799,831	\$0	\$155,617	\$955,448
Motor Vehicle Licenses	\$70,032	\$34,217	\$0	\$0	\$0	\$0	\$104,249
Corporate Profits Tax	\$101,014	\$49,354	\$0	\$0	\$0	\$0	\$150,368
Personal Income Tax	\$516,882	\$252,541	\$0	\$0	\$0	\$0	\$769,423
Other Taxes & Fines (5)	\$57,042	\$40,652	\$10,892	\$7,539	\$10,892	\$7,539	\$134,556
Total	\$920,230	\$1,429,834	\$10,892	\$923,463	\$10,892	\$317,947	\$3,613,258
	\$2,350,064		\$934,355		\$328,839		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 67.18% of total taxes are attributable to direct activities and 32.82% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative C High Operations or \$38.9M/\$57.8M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 32.82% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(4) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



Alt. D Operations: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)

	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$699,486	\$351,015	\$0	\$0	\$0	\$0	\$1,050,501
Sales Tax (2) (3)	\$0	\$2,417,857	\$0	\$290,143	\$0	\$386,857	\$3,094,857
Use Taxes (2) (3)	\$0	\$360,681	\$0	\$43,282	\$0	\$57,709	\$461,672
Property Taxes (2) (4)	\$0	\$0	\$0	\$2,452,967	\$0	\$295,148	\$2,748,115
Motor Vehicle Licenses	\$217,197	\$108,994	\$0	\$0	\$0	\$0	\$326,191
Corporate Profits Tax	\$822,316	\$412,653	\$0	\$0	\$0	\$0	\$1,234,969
Personal Income Tax	\$1,951,167	\$979,132	\$0	\$0	\$0	\$0	\$2,930,299
Other Taxes & Fines (5)	\$234,965	\$157,068	\$41,116	\$27,001	\$41,116	\$27,001	\$528,268
Total	\$3,925,132	\$4,787,400	\$41,116	\$2,813,393	\$41,116	\$766,715	\$12,374,872
	\$8,712,531		\$2,854,510		\$807,831		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 66.59% of total taxes are attributable to direct activities and 33.41% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative D Operations or \$241.0M/\$361.9M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 33.41% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(4) Assumes 89.26% to counties and 10.74% to cities based on annual uses of property taxes per \$100,000 of assessed value (\$107.40 - cities)/\$1,000.00 total taxes

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

Alt. E Operations: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)

	State of California		2 Counties		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$570,959	\$290,367	\$0	\$0	\$0	\$0	\$861,326
Sales Tax (2) (3)	\$0	\$1,955,747	\$0	\$234,690	\$0	\$312,920	\$2,503,357
Use Taxes (2) (3)	\$0	\$291,746	\$0	\$35,010	\$0	\$46,679	\$373,435
Property Taxes (2) (4)	\$0	\$0	\$0	\$1,984,389	\$0	\$238,767	\$2,223,156
Motor Vehicle Licenses	\$174,776	\$88,884	\$0	\$0	\$0	\$0	\$263,660
Corporate Profits Tax	\$652,995	\$332,086	\$0	\$0	\$0	\$0	\$985,081
Personal Income Tax	\$1,590,940	\$809,088	\$0	\$0	\$0	\$0	\$2,400,028
Other Taxes & Fines (5)	\$190,685	\$128,813	\$33,525	\$22,201	\$33,525	\$22,201	\$430,950
Total	\$3,180,355	\$3,896,732	\$33,525	\$2,276,289	\$33,525	\$620,567	\$10,040,993
	\$7,077,086		\$2,309,814		\$654,092		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 66.29% of total taxes are attributable to direct activities and 33.71% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative E Operations or \$191.1M/\$288.3M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 33.71% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(4) Assumes 89.26% to counties and 10.74% to cities based on annual uses of property taxes per \$100,000 of assessed value (\$107.40 - cities)/\$1,000.00 total taxes

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



Alt. F Operations: Allocation of Estimated State & Local Taxes Occuring in 2 County Region (1)							
	State of California		Sacramento County		Cities		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$780,710	\$376,456	\$0	\$0	\$0	\$0	\$1,157,166
Sales Tax (2) (3)	\$0	\$2,773,174	\$0	\$332,781	\$0	\$443,708	\$3,549,663
Use Taxes (2) (3)	\$0	\$413,685	\$0	\$49,642	\$0	\$66,190	\$529,517
Property Taxes (2) (4)	\$0	\$0	\$0	\$2,633,868	\$0	\$516,981	\$3,150,849
Motor Vehicle Licenses	\$253,085	\$122,037	\$0	\$0	\$0	\$0	\$375,122
Corporate Profits Tax	\$983,652	\$474,314	\$0	\$0	\$0	\$0	\$1,457,966
Personal Income Tax	\$2,182,963	\$1,052,617	\$0	\$0	\$0	\$0	\$3,235,580
Other Taxes & Fines (5)	\$266,204	\$172,596	\$46,001	\$29,486	\$46,001	\$29,486	\$589,773
Total	\$4,466,615	\$5,384,878	\$46,001	\$3,045,777	\$46,001	\$1,056,364	\$14,045,636
	\$9,851,493		\$3,091,778		\$1,102,365		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 67.47% of total taxes are attributable to direct activities and 32.53% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative F Operations or \$288.2M/\$427.1M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 32.53% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation 8.00% sales and use tax: 6.25% to CA, 0.75% to counties, 1.00% to cities

(4) Assumes 83.59% to counties and 16.41% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcel #134-1010-001-0000 (\$107.40 - cities plus \$234.37 - Elk Grove School District MRL)/\$2,082.99 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

GALT LEVEL TABLES: ALTERNATIVES A, B, C

Similar to the preceding 2 County Level disaggregated tables, the following tables reflect disaggregated fiscal impacts that are estimated to occur at the city level of the two project sites that are located in, or adjacent to, cities. The estimated fiscal impacts only include those impacts anticipated to occur within the city limits.

CONSTRUCTION PHASE

Alt. A Construction: Allocation of Estimated State & Local Taxes Occuring in the City of Galt (1)							
	State of California		2 Counties		City of Galt		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$200,766	\$46,044	\$0	\$0	\$0	\$0	\$246,810
Sales Tax (2)	\$423,652	\$97,161	\$50,838	\$11,659	\$101,676	\$23,319	\$708,305
Use Taxes (2)	\$63,198	\$14,494	\$7,584	\$1,739	\$15,168	\$3,479	\$105,661
Property Taxes (3)	\$0	\$0	\$434,425	\$99,632	\$84,523	\$19,385	\$637,965
Motor Vehicle Licenses	\$39,848	\$9,139	\$0	\$0	\$0	\$0	\$48,987
Corporate Profits Tax	\$21,844	\$5,010	\$0	\$0	\$0	\$0	\$26,854
Personal Income Tax	\$645,292	\$147,992	\$0	\$0	\$0	\$0	\$793,284
Other Taxes & Fines (4)	\$76,616	\$17,571	\$14,784	\$3,390	\$14,784	\$3,390	\$130,535
Total	\$1,471,215	\$337,411	\$507,631	\$116,421	\$216,150	\$49,572	\$2,698,401
	\$1,808,626		\$624,052		\$265,723		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 81.34% of total taxes are attributable to direct activities and 18.66% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative A Construction or \$53.5M/\$65.8M)

(2) Assumes the following allocation of the 8.50% sales and use tax in Galt: 6.25% to CA, 0.75% to Sacramento County, 1.50% to Galt (1.00% - city and 0.50% - GLTS)

(3) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



Alt. B Construction: Allocation of Estimated State & Local Taxes Occuring in the City of Galt (1)

	State of California		2 Counties		City of Galt		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$122,151	\$28,012	\$0	\$0	\$0	\$0	\$150,163
Sales Tax (2)	\$259,173	\$59,435	\$31,101	\$7,132	\$62,202	\$14,264	\$433,307
Use Taxes (2)	\$38,662	\$8,866	\$4,639	\$1,064	\$9,279	\$2,128	\$64,638
Property Taxes (3)	\$0	\$0	\$265,736	\$60,940	\$51,702	\$11,857	\$390,234
Motor Vehicle Licenses	\$24,285	\$5,569	\$0	\$0	\$0	\$0	\$29,854
Corporate Profits Tax	\$13,324	\$3,055	\$0	\$0	\$0	\$0	\$16,379
Personal Income Tax	\$392,578	\$90,028	\$0	\$0	\$0	\$0	\$482,606
Other Taxes & Fines (4)	\$46,633	\$10,694	\$8,998	\$2,063	\$8,998	\$2,063	\$79,450
Total	\$896,806	\$205,659	\$310,474	\$71,199	\$132,181	\$30,312	\$1,646,631
	\$1,102,465		\$381,673		\$162,493		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 81.35% of total taxes are attributable to direct activities and 18.65% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative B Construction or \$32.6M/\$40.0M)

(2) Assumes the following allocation of the 8.50% sales and use tax in Galt: 6.25% to CA, 0.75% to Sacramento County, 1.50% to Galt (1.00% - city and 0.50% - GLTS)

(3) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

Alt. C Construction: Allocation of Estimated State & Local Taxes Occuring in the City of Galt (1)

	State of California		2 Counties		City of Galt		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$175,785	\$40,313	\$0	\$0	\$0	\$0	\$216,098
Sales Tax (2)	\$371,939	\$85,298	\$44,633	\$10,236	\$89,265	\$20,472	\$621,843
Use Taxes (2)	\$55,484	\$12,724	\$6,658	\$1,527	\$13,316	\$3,054	\$92,763
Property Taxes (3)	\$0	\$0	\$381,378	\$87,463	\$74,202	\$17,017	\$560,059
Motor Vehicle Licenses	\$34,918	\$8,008	\$0	\$0	\$0	\$0	\$42,926
Corporate Profits Tax	\$19,149	\$4,392	\$0	\$0	\$0	\$0	\$23,541
Personal Income Tax	\$564,975	\$129,568	\$0	\$0	\$0	\$0	\$694,543
Other Taxes & Fines (4)	\$67,097	\$15,388	\$12,946	\$2,969	\$12,946	\$2,969	\$114,315
Total	\$1,289,348	\$295,690	\$445,615	\$102,194	\$189,730	\$43,511	\$2,366,088
	\$1,585,038		\$547,809		\$233,241		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 81.34% of total taxes are attributable to direct activities and 18.66% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative C Construction or \$46.8M/\$57.6M)

(2) Assumes the following allocation of the 8.50% sales and use tax in Galt: 6.25% to CA, 0.75% to Sacramento County, 1.50% to Galt (1.00% - city and 0.50% - GLTS)

(3) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



OPERATIONS PHASE

Alt. A Operations: Allocation of Estimated State & Local Taxes Occuring in the City of Galt (1)							
	State of California		2 Counties		City of Galt		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$189,227	\$31,503	\$0	\$0	\$0	\$0	\$220,730
Sales Tax (2) (3)	\$0	\$446,491	\$0	\$53,579	\$0	\$107,158	\$607,227
Use Taxes (2) (3)	\$0	\$66,605	\$0	\$7,993	\$0	\$15,985	\$90,582
Property Taxes (2) (4)	\$0	\$0	\$0	\$449,963	\$0	\$87,546	\$537,509
Motor Vehicle Licenses	\$101,460	\$16,892	\$0	\$0	\$0	\$0	\$118,352
Corporate Profits Tax	\$149,899	\$24,956	\$0	\$0	\$0	\$0	\$174,855
Personal Income Tax	\$514,908	\$85,724	\$0	\$0	\$0	\$0	\$600,632
Other Taxes & Fines (5)	\$60,090	\$16,661	\$10,850	\$3,056	\$10,850	\$3,056	\$104,564
Total	\$1,015,585	\$688,832	\$10,850	\$514,591	\$10,850	\$213,745	\$2,454,452
	\$1,704,416		\$525,441		\$224,595		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 85.73% of total taxes are attributable to direct activities and 14.27% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative A Operations or \$81.6M/\$95.2M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 14.27% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation of the 8.50% sales and use tax in Galt: 6.25% to CA, 0.75% to Sacramento County, 1.50% to Galt (1.00% - city and 0.50% - GLTS)

(4) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

Alt. B Operations: Allocation of Estimated State & Local Taxes Occuring in the City of Galt (1)							
	State of California		2 Counties		City of Galt		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$157,764	\$27,501	\$0	\$0	\$0	\$0	\$185,265
Sales Tax (2) (3)	\$0	\$350,864	\$0	\$42,104	\$0	\$84,207	\$477,175
Use Taxes (2) (3)	\$0	\$52,340	\$0	\$6,281	\$0	\$12,562	\$71,182
Property Taxes (2) (4)	\$0	\$0	\$0	\$353,691	\$0	\$68,815	\$422,506
Motor Vehicle Licenses	\$77,936	\$13,586	\$0	\$0	\$0	\$0	\$91,522
Corporate Profits Tax	\$112,427	\$19,598	\$0	\$0	\$0	\$0	\$132,025
Personal Income Tax	\$428,819	\$74,752	\$0	\$0	\$0	\$0	\$503,571
Other Taxes & Fines (5)	\$49,263	\$13,890	\$9,036	\$2,557	\$9,036	\$2,557	\$86,340
Total	\$826,208	\$552,532	\$9,036	\$404,632	\$9,036	\$168,141	\$1,969,587
	\$1,378,740		\$413,669		\$177,177		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 85.16% of total taxes are attributable to direct activities and 14.84% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative B Operations or \$61.4M/\$72.1M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 14.84% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation of the 8.50% sales and use tax in Galt: 6.25% to CA, 0.75% to Sacramento County, 1.50% to Galt (1.00% - city and 0.50% - GLTS)

(4) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



Alt. C Low Operations: Allocation of Estimated State & Local Taxes Occuring in the City of Galt (1)

	State of California		2 Counties		City of Galt		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$349,419	\$78,969	\$0	\$0	\$0	\$0	\$428,388
Sales Tax (2) (3)	\$0	\$624,496	\$0	\$74,940	\$0	\$149,879	\$849,315
Use Taxes (2) (3)	\$0	\$93,159	\$0	\$11,179	\$0	\$22,358	\$126,696
Property Taxes (2) (4)	\$0	\$0	\$0	\$630,830	\$0	\$122,736	\$753,566
Motor Vehicle Licenses	\$125,351	\$28,330	\$0	\$0	\$0	\$0	\$153,681
Corporate Profits Tax	\$87,219	\$19,712	\$0	\$0	\$0	\$0	\$106,931
Personal Income Tax	\$1,023,290	\$231,265	\$0	\$0	\$0	\$0	\$1,254,555
Other Taxes & Fines (5)	\$107,169	\$34,605	\$21,564	\$6,621	\$21,564	\$6,621	\$198,143
Total	\$1,692,448	\$1,110,536	\$21,564	\$723,570	\$21,564	\$301,594	\$3,871,275
	\$2,802,984		\$745,133		\$323,158		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 81.57% of total taxes are attributable to direct activities and 18.43% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative C Low Operations or \$34.1M/\$41.9M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 18.43% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation of the 8.50% sales and use tax in Galt: 6.25% to CA, 0.75% to Sacramento County, 1.50% to Galt (1.00% - city and 0.50% - GLTS)

(4) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

Alt. C High Operations: Allocation of Estimated State & Local Taxes Occuring in the City of Galt(1)

	State of California		2 Counties		City of Galt		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$410,078	\$93,807	\$0	\$0	\$0	\$0	\$503,885
Sales Tax (2) (3)	\$0	\$741,683	\$0	\$89,002	\$0	\$178,004	\$1,008,689
Use Taxes (2) (3)	\$0	\$110,640	\$0	\$13,277	\$0	\$26,554	\$150,470
Property Taxes (2) (4)	\$0	\$0	\$0	\$749,206	\$0	\$145,768	\$894,973
Motor Vehicle Licenses	\$147,089	\$33,647	\$0	\$0	\$0	\$0	\$180,736
Corporate Profits Tax	\$102,386	\$23,421	\$0	\$0	\$0	\$0	\$125,807
Personal Income Tax	\$1,200,840	\$274,698	\$0	\$0	\$0	\$0	\$1,475,538
Other Taxes & Fines (5)	\$125,766	\$41,104	\$25,305	\$7,864	\$25,305	\$7,864	\$233,207
Total	\$1,986,158	\$1,319,000	\$25,305	\$859,349	\$25,305	\$358,189	\$4,573,306
	\$3,305,158		\$884,654		\$383,494		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 81.38% of total taxes are attributable to direct activities and 18.62% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative C High Operations or \$41.7M/\$51.2M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 18.62% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation of the 8.50% sales and use tax in Galt: 6.25% to CA, 0.75% to Sacramento County, 1.50% to Galt (1.00% - city and 0.50% - GLTS)

(4) Assumes: 83.71% to counties and 16.29% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcels that comprise Twin Cities site (\$107.40 - cities plus \$70.80 - Galt Joint Union G.O. Bonds)/\$1,094.10 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



ELK GROVE LEVEL TABLES: ALTERNATIVE F

CONSTRUCTION PHASE

Alternative F: State and Local Tax Revenue During Construction Phase - City of Elk Grove						
	Employee Compensation	Proprietor Income	Tax on Production and Imports	Households	Corporations	Total
Dividends	\$0	\$0	\$0	\$0	\$5,896	\$5,896
Social Ins Tax- Employee Contribution	\$96,291	\$0	\$0	\$0	\$0	\$96,291
Social Ins Tax- Employer Contribution	\$188,068	\$0	\$0	\$0	\$0	\$188,068
Tax on Production and Imports: Sales Tax	\$0	\$0	\$1,302,308	\$0	\$0	\$1,302,308
Tax on Production and Imports: Property Tax	\$0	\$0	\$1,113,345	\$0	\$0	\$1,113,345
Tax on Production and Imports: Motor Vehicle Lic	\$0	\$0	\$31,176	\$0	\$0	\$31,176
Tax on Production and Imports: Severance Tax	\$0	\$0	\$732	\$0	\$0	\$732
Tax on Production and Imports: Other Taxes	\$0	\$0	\$204,426	\$0	\$0	\$204,426
Tax on Production and Imports: S/L NonTaxes	\$0	\$0	\$35,410	\$0	\$0	\$35,410
Corporate Profits Tax	\$0	\$0	\$0	\$0	\$114,343	\$114,343
Personal Tax: Income Tax	\$0	\$0	\$0	\$1,386,415	\$0	\$1,386,415
Personal Tax: NonTaxes (Fines- Fees	\$0	\$0	\$0	\$209,563	\$0	\$209,563
Personal Tax: Motor Vehicle License	\$0	\$0	\$0	\$43,964	\$0	\$43,964
Personal Tax: Property Taxes	\$0	\$0	\$0	\$14,917	\$0	\$14,917
Personal Tax: Other Tax (Fish/Hunt)	\$0	\$0	\$0	\$10,265	\$0	\$10,265
Total State and Local Tax	\$284,358	\$0	\$2,687,397	\$1,665,125	\$120,239	\$4,757,119

Source: IMPLAN, GMA

Alt. F Construction: Allocation of Estimated State & Local Taxes Occuring in Elk Grove (1)							
	State of California		Sacramento County		City of Elk Grove		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$224,397	\$59,962	\$0	\$0	\$0	\$0	\$284,359
Sales Tax (2)	\$802,885	\$214,543	\$96,346	\$25,745	\$128,462	\$34,327	\$1,302,308
Use Taxes (2)	\$126,030	\$33,677	\$15,124	\$4,041	\$20,165	\$5,388	\$204,426
Property Taxes (3)	\$0	\$0	\$744,262	\$198,879	\$146,085	\$39,036	\$1,128,262
Motor Vehicle Licenses	\$59,295	\$15,845	\$0	\$0	\$0	\$0	\$75,140
Corporate Profits Tax	\$90,232	\$24,111	\$0	\$0	\$0	\$0	\$114,343
Personal Income Tax	\$1,094,064	\$292,351	\$0	\$0	\$0	\$0	\$1,386,415
Other Taxes & Fines (4)	\$148,652	\$39,722	\$28,997	\$7,749	\$28,997	\$7,749	\$261,866
Total	\$2,545,555	\$680,212	\$884,729	\$236,414	\$323,709	\$86,500	\$4,757,119
	\$3,225,767		\$1,121,143		\$410,209		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 78.91% of total taxes are attributable to direct activities and 21.09% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative F Construction or \$83.3M/\$105.6M)

(2) Assumes the following allocation of the 8.00% sales and use tax in Elk Grove: 6.25% to CA, 0.75% to Sacramento County, 1.00% to Elk Grove

(3) Assumes 83.59% to counties and 16.41% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcel #134-1010-001-0000 (\$107.40 - cities plus \$234.37 - Elk Grove School District MR)/\$2,082.99 in total property taxes and assessments

(4) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation



OPERATIONS PHASE

Alternative F: State and Local Tax Revenue During Operations Phase - City of Elk Grove						
	Employee Compensation	Proprietor Income	Tax on Production and Imports	Households	Corporations	Total
Dividends	\$0	\$0	\$0	\$0	\$11,099	\$11,099
Social Ins Tax- Employee Contribution	\$102,116	\$0	\$0	\$0	\$0	\$102,116
Social Ins Tax- Employer Contribution	\$199,446	\$0	\$0	\$0	\$0	\$199,446
Tax on Production and Imports: Sales Tax	\$0	\$0	\$932,466	\$0	\$0	\$932,466
Tax on Production and Imports: Property Tax	\$0	\$0	\$797,166	\$0	\$0	\$797,166
Tax on Production and Imports: Motor Vehicle Lic	\$0	\$0	\$82,692	\$0	\$0	\$82,692
Tax on Production and Imports: Severance Tax	\$0	\$0	\$1,943	\$0	\$0	\$1,943
Tax on Production and Imports: Other Taxes	\$0	\$0	\$146,371	\$0	\$0	\$146,371
Tax on Production and Imports: S/L NonTaxes	\$0	\$0	\$25,354	\$0	\$0	\$25,354
Corporate Profits Tax	\$0	\$0	\$0	\$0	\$215,268	\$215,268
Personal Tax: Income Tax	\$0	\$0	\$0	\$1,435,967	\$0	\$1,435,967
Personal Tax: NonTaxes (Fines- Fees)	\$0	\$0	\$0	\$217,054	\$0	\$217,054
Personal Tax: Motor Vehicle License	\$0	\$0	\$0	\$45,536	\$0	\$45,536
Personal Tax: Property Taxes	\$0	\$0	\$0	\$4,171	\$0	\$4,171
Personal Tax: Other Tax (Fish/Hunt)	\$0	\$0	\$0	\$2,870	\$0	\$2,870
Total State and Local Tax	\$301,562	\$0	\$1,985,991	\$1,705,598	\$226,367	\$4,219,518

Source: IMPLAN, GMA

Alt. F Operations: Allocation of Estimated State & Local Taxes Occuring in Elk Grove (1)							
	State of California		Sacramento County		City of Elk Grove		Total
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced	
Social Ins Tax	\$220,158	\$81,404	\$0	\$0	\$0	\$0	\$301,562
Sales Tax (2) (3)	\$0	\$728,489	\$0	\$87,419	\$0	\$116,558	\$932,466
Use Taxes (2) (3)	\$0	\$114,353	\$0	\$13,722	\$0	\$18,296	\$146,371
Property Taxes (2) (4)	\$0	\$0	\$0	\$669,856	\$0	\$131,481	\$801,337
Motor Vehicle Licenses	\$93,614	\$34,614	\$0	\$0	\$0	\$0	\$128,228
Corporate Profits Tax	\$157,158	\$58,110	\$0	\$0	\$0	\$0	\$215,268
Personal Income Tax	\$1,048,341	\$387,626	\$0	\$0	\$0	\$0	\$1,435,967
Other Taxes & Fines (5)	\$120,445	\$65,152	\$23,769	\$12,592	\$23,769	\$12,592	\$258,320
Total	\$1,639,717	\$1,469,747	\$23,769	\$783,589	\$23,769	\$278,927	\$4,219,518
	\$3,109,464		\$807,358		\$302,696		

Sources: IMPLAN, GMA, Sacramento County, California BOE

(1) Assumes 73.01% of total taxes are attributable to direct activities and 26.99% are attributable to indirect and induced activities (ratio of direct output to total output for Alternative F Operations or \$100.5M/\$137.6M)

(2) Sales, use, and property tax adjustment: assumes these taxes are only paid on the indirect and induced amounts to adjust for Tribe exemption, the direct amount is assumed to be zero. Indirect and induced amounts calculated by applying 26.99% to the unadjusted IMPLAN figures.

(3) Assumes the following allocation of the 8.00% sales and use tax in Elk Grove: 6.25% to CA, 0.75% to Sacramento County, 1.00% to Elk Grove

(4) Assumes 83.59% to counties and 16.41% to cities based on annual uses of property taxes per \$100,000 of assessed value for parcel #134-1010-001-0000 (\$107.40 - cities plus \$234.37 - Elk Grove School District MR)/\$2,082.99 in total property taxes and assessments

(5) Other Taxes & Fines: assumes approximately 70% to the state and the remainder to local, following the cumulative state/local allocation

COMBINED TABLES: ALTERNATIVE A, B, C, F

The following tables reflect combinations from the 2 County Region tables and the Galt Level or Elk Grove Level tables to illustrate estimated fiscal impacts for each entity specific to Alternatives A, B, C, and F. Alternatives D and E are not included in this section or analyses because Alternatives D and E are not located in, or in close proximity to city.



CONSTRUCTION PHASE

Alt. A Construction: Allocation of Estimated State & Local Taxes

	State of California		2 Counties		City of Galt	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Social Ins Tax	\$788,782	\$426,323	\$0	\$0	\$0	\$0
Sales Tax	\$2,492,278	\$1,347,032	\$299,073	\$161,644	\$101,676	\$23,319
Use Taxes	\$371,783	\$200,942	\$44,614	\$24,113	\$15,168	\$3,479
Property Taxes	\$0	\$0	\$2,391,925	\$1,292,793	\$84,523	\$19,385
Motor Vehicle Licenses	\$177,946	\$96,176	\$0	\$0	\$0	\$0
Corporate Profits Tax	\$436,303	\$235,814	\$0	\$0	\$0	\$0
Personal Income Tax	\$2,562,292	\$1,384,873	\$0	\$0	\$0	\$0
Other Taxes & Fines	\$330,118	\$178,423	\$60,559	\$32,731	\$14,784	\$3,390
Total	\$7,159,501	\$3,869,583	\$2,796,171	\$1,511,280	\$216,150	\$49,572
	\$11,029,084		\$4,307,451		\$265,723	

Source: GMA, IMPLAN

Alt. B Construction: Allocation of Estimated State & Local Taxes

	State of California		2 Counties		City of Galt	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Social Ins Tax	\$480,757	\$261,859	\$0	\$0	\$0	\$0
Sales Tax	\$1,519,903	\$827,861	\$182,388	\$99,343	\$62,202	\$14,264
Use Taxes	\$226,730	\$123,495	\$27,208	\$14,819	\$9,279	\$2,128
Property Taxes	\$0	\$0	\$1,458,696	\$794,523	\$51,702	\$11,857
Motor Vehicle Licenses	\$108,496	\$59,096	\$0	\$0	\$0	\$0
Corporate Profits Tax	\$258,398	\$140,745	\$0	\$0	\$0	\$0
Personal Income Tax	\$1,562,053	\$850,819	\$0	\$0	\$0	\$0
Other Taxes & Fines	\$200,896	\$109,424	\$36,920	\$20,109	\$8,998	\$2,063
Total	\$4,357,233	\$2,373,298	\$1,705,212	\$928,795	\$132,181	\$30,312
	\$6,730,532		\$2,634,007		\$162,493	

Source: GMA, IMPLAN

Alt. C Construction: Allocation of Estimated State & Local Taxes

	State of California		2 Counties		City of Galt	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Social Ins Tax	\$694,478	\$374,557	\$0	\$0	\$0	\$0
Sales Tax	\$2,199,862	\$1,186,464	\$263,983	\$142,376	\$89,265	\$20,472
Use Taxes	\$328,162	\$176,989	\$39,379	\$21,239	\$13,316	\$3,054
Property Taxes	\$0	\$0	\$2,111,196	\$1,138,643	\$74,202	\$17,017
Motor Vehicle Licenses	\$156,790	\$84,562	\$0	\$0	\$0	\$0
Corporate Profits Tax	\$388,833	\$209,711	\$0	\$0	\$0	\$0
Personal Income Tax	\$2,255,094	\$1,216,252	\$0	\$0	\$0	\$0
Other Taxes & Fines	\$290,853	\$156,868	\$53,315	\$28,755	\$12,946	\$2,969
Total	\$6,314,072	\$3,405,403	\$2,467,874	\$1,331,012	\$189,730	\$43,511
	\$9,719,475		\$3,798,886		\$233,241	

Source: GMA, IMPLAN



Alt. F Construction: Allocation of Estimated State & Local Taxes

	State of California		Sacramento County		City of Elk Grove	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Social Ins Tax	\$724,718	\$391,156	\$0	\$0	\$0	\$0
Sales Tax	\$2,293,628	\$1,237,952	\$275,235	\$148,554	\$128,462	\$34,327
Use Taxes	\$342,149	\$184,670	\$41,058	\$22,160	\$20,165	\$5,388
Property Taxes	\$0	\$0	\$2,198,052	\$1,186,366	\$146,085	\$39,036
Motor Vehicle Licenses	\$163,574	\$88,286	\$0	\$0	\$0	\$0
Corporate Profits Tax	\$404,054	\$218,082	\$0	\$0	\$0	\$0
Personal Income Tax	\$2,353,601	\$1,270,322	\$0	\$0	\$0	\$0
Other Taxes & Fines	\$303,445	\$163,780	\$55,638	\$30,030	\$28,997	\$7,749
Total	\$6,585,169	\$3,554,248	\$2,569,983	\$1,387,110	\$323,709	\$86,500
	\$10,139,417		\$3,957,093		\$410,209	

Source: GMA, IMPLAN

OPERATIONS PHASE

Alt. A Operations: Allocation of Estimated State & Local Taxes

	State of California		2 Counties		City of Galt	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Social Ins Tax	\$772,622	\$377,125	\$0	\$0	\$0	\$0
Sales Tax	\$0	\$2,721,026	\$0	\$326,523	\$0	\$107,158
Use Taxes	\$0	\$405,906	\$0	\$48,709	\$0	\$15,985
Property Taxes	\$0	\$0	\$0	\$2,588,335	\$0	\$87,546
Motor Vehicle Licenses	\$247,118	\$120,621	\$0	\$0	\$0	\$0
Corporate Profits Tax	\$951,716	\$464,543	\$0	\$0	\$0	\$0
Personal Income Tax	\$2,158,599	\$1,053,637	\$0	\$0	\$0	\$0
Other Taxes & Fines	\$262,143	\$171,557	\$45,487	\$29,370	\$10,850	\$3,056
Total	\$4,392,197	\$5,314,415	\$45,487	\$2,992,937	\$10,850	\$213,745
	\$9,706,612		\$3,038,424		\$224,595	

Source: GMA, IMPLAN

Alt. B Operations: Allocation of Estimated State & Local Taxes

	State of California		2 Counties		City of Galt	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Social Ins Tax	\$646,887	\$324,251	\$0	\$0	\$0	\$0
Sales Tax	\$0	\$2,236,056	\$0	\$268,327	\$0	\$84,207
Use Taxes	\$0	\$333,561	\$0	\$40,027	\$0	\$12,562
Property Taxes	\$0	\$0	\$0	\$2,127,524	\$0	\$68,815
Motor Vehicle Licenses	\$200,985	\$100,743	\$0	\$0	\$0	\$0
Corporate Profits Tax	\$757,601	\$379,747	\$0	\$0	\$0	\$0
Personal Income Tax	\$1,803,927	\$904,217	\$0	\$0	\$0	\$0
Other Taxes & Fines	\$217,112	\$145,028	\$38,014	\$24,944	\$9,036	\$2,557
Total	\$3,626,512	\$4,423,604	\$38,014	\$2,460,822	\$9,036	\$168,141
	\$8,050,116		\$2,498,835		\$177,177	

Source: GMA, IMPLAN



Alt. C Low Operations: Allocation of Estimated State & Local Taxes

	State of California		2 Counties		City of Galt	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Social Ins Tax	\$148,973	\$72,776	\$0	\$0	\$0	\$0
Sales Tax	\$0	\$523,656	\$0	\$62,839	\$0	\$149,879
Use Taxes	\$0	\$78,116	\$0	\$9,374	\$0	\$22,358
Property Taxes	\$0	\$0	\$0	\$498,277	\$0	\$122,736
Motor Vehicle Licenses	\$48,543	\$23,714	\$0	\$0	\$0	\$0
Corporate Profits Tax	\$62,842	\$30,699	\$0	\$0	\$0	\$0
Personal Income Tax	\$439,354	\$214,633	\$0	\$0	\$0	\$0
Other Taxes & Fines	\$47,070	\$31,500	\$9,258	\$5,902	\$21,564	\$6,621
Total	\$746,781	\$975,095	\$9,258	\$576,392	\$21,564	\$301,594
	\$1,721,876		\$585,650		\$323,158	

Source: GMA, IMPLAN

Alt. C High Operations: Allocation of Estimated State & Local Taxes

	State of California		2 Counties		City of Galt	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Social Ins Tax	\$175,260	\$85,629	\$0	\$0	\$0	\$0
Sales Tax	\$0	\$841,858	\$0	\$101,023	\$0	\$178,004
Use Taxes	\$0	\$125,583	\$0	\$15,070	\$0	\$26,554
Property Taxes	\$0	\$0	\$0	\$799,831	\$0	\$145,768
Motor Vehicle Licenses	\$70,032	\$34,217	\$0	\$0	\$0	\$0
Corporate Profits Tax	\$101,014	\$49,354	\$0	\$0	\$0	\$0
Personal Income Tax	\$516,882	\$252,541	\$0	\$0	\$0	\$0
Other Taxes & Fines	\$57,042	\$40,652	\$10,892	\$7,539	\$25,305	\$7,864
Total	\$920,230	\$1,429,834	\$10,892	\$923,463	\$25,305	\$358,189
	\$2,350,064		\$934,355		\$383,494	

Source: GMA, IMPLAN



Alt. F Operations: Allocation of Estimated State & Local Taxes

	State of California		Sacramento County		City of Elk Grove	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Social Ins Tax	\$780,710	\$376,456	\$0	\$0	\$0	\$0
Sales Tax	\$0	\$2,773,174	\$0	\$332,781	\$0	\$116,558
Use Taxes	\$0	\$413,685	\$0	\$49,642	\$0	\$18,296
Property Taxes	\$0	\$0	\$0	\$2,633,868	\$0	\$131,481
Motor Vehicle Licenses	\$253,085	\$122,037	\$0	\$0	\$0	\$0
Corporate Profits Tax	\$983,652	\$474,314	\$0	\$0	\$0	\$0
Personal Income Tax	\$2,182,963	\$1,052,617	\$0	\$0	\$0	\$0
Other Taxes & Fines	\$266,204	\$172,596	\$46,001	\$29,486	\$23,769	\$12,592
Total	\$4,466,615	\$5,384,878	\$46,001	\$3,045,777	\$23,769	\$278,927
	\$9,851,493		\$3,091,778		\$302,696	

Source: GMA, IMPLAN



II. RESPONSE TO BLONIEN AND TITUS COMMENTS

RESPONSE TO COMMENTS 1, 2, 4, 5: CARD CLUB IMPACT ANALYSIS

The following section corresponds to Blonien & Titus comments 1, 2, 4, & 5 regarding the economic effects on card clubs. To forecast the Project's potential substitution effect on regionally relevant California card clubs, GMA performed a card club fair share impact analysis. This chapter first describes the history of and games played at California card clubs, then details the methodology and results of the analysis.

HISTORY

Card clubs have been in existence in California for well over one hundred years. Their popularity reached a zenith during the Gold Rush when gambling of all sorts was pervasive in the mining towns and centers of trade. However, in 1860, all house-banked player games¹ were banned by state legislation. From the 1860's through the 1980's, the poker club served as the primary form of gambling in the state, where the card club operator (often referred to as the "house") acted as a neutral overseer of the games. The card clubs were regulated at the local level with minimal state oversight.²

Over the past decade, the industry began to experience consolidation. With the Unlawful Internet Gambling Act of 2006, increased competition from Indian casinos, and the subsequent recession that began in late in 2008, the number of card clubs declined from 98 in 2005 to approximately 80 by May of 2011.

Despite the decline in the number of clubs, the number of tables increased from 1,515 in 2005 to 1,756 in 2011. Today, there are approximately 89 card clubs offering a total of 1,870 table games. Much of this increase in the number of table games can be attributed to card clubs in urban markets that focus on Asian demographic segments, which offer an increasingly greater number of Asian games.

¹ A house banked table game is a game where each player wagers money against the gaming establishment or "house."

² Charlene Wear Simmons PhD, "Gambling in the Golden State 1998 Forward", California State Library, May 2006, p. 107.



While there is a moratorium on the number of licensed card clubs until 2020, existing card clubs are permitted to add additional tables. The decision to allow additional tables rests solely with those local governments that currently allow card clubs in their jurisdictions. Thus, this remains a protected industry with very high barriers to entry. The only way to own a card club today would be to buy an existing operation or a license from a closed facility.

GOVERNMENT OVERSIGHT

In 1997 the State Legislature enacted the California Gambling Act, which established the Division of Gambling Control (“Division”) within the California Department of Justice as well as the California Gambling Control Commission (“Commission”), an independent agency with quasi-judicial powers. The Act established a concurrent state regulatory jurisdiction with local governments over card clubs and created statewide minimum regulatory standards. Local governments may enact more stringent controls by local ordinance on matters such as size, location, hours of operations, security and wagering limits.

The State administers the licensing and registration system for card clubs, their key employees and work permit holders. The Division and the Commission are jointly responsible for ensuring that card club licenses, approvals and permits are only issued to qualified applicants. The Division investigates the background of applicants for gambling licenses, including owners, directors, employees and vendors and forwards its findings to the Commission, which issues the licenses. The Division also monitors the conduct of licensees, regulates accounting and internal controls, reviews and approves gaming equipment rules of the games, investigates suspected violations and complaints, and initiates disciplinary actions.³

Both the Division and the Commission are funded by annual fees assessed to the card clubs. Fees are assessed based on the number of tables within a card club or gross revenues. The following table illustrates this licensing formula.

³ Simmons, p. 109.



Card Club Licensing Fees		
# of Tables	Or Annual Revenue	Fee Per Table
1-5		\$300
6-8	\$200,000 - \$499,999	\$550
9-14	\$500,000 - \$1,999,999	\$1,300
15-25	\$2,000,000 - \$9,999,999	\$2,700
26-70	\$10,000,000 - \$29,999,999	\$4,000
71+	\$30,000,000+	\$4,700
Source: California BPC Code		

While the State does not tax card clubs other than licensing fees, local governments may negotiate a tax, typically on gaming revenues. For those cities that allow card clubs in their jurisdictions, taxes from card clubs can be a significant source of tax revenue.

THE GAMES

Card clubs are limited in the types of games that they can offer by the California Constitution, which limits house banked games to only casinos operated by Native American Indian tribes that have federally approved Compacts with the State. Card clubs can offer player banked table games, essentially variations of Poker. As such, Indian casinos are able to offer a larger array of more competitive games than card clubs. Card clubs' attraction to a local population is usually centered around their more convenient location as opposed to games and amenities offered.

Card clubs are generally divided into two sections, traditional poker and California card games. Popular forms of poker include Texas Hold'em, 7-Card Stud, Omaha and Mexican Poker. Rather than having a stake in a game's outcome, the card club takes a percentage of the wager as players wager against each other. Card clubs in turn provide a dealer and charge a player a participation fee by time period (generally every half hour) or by hands played.

The other section of the card club offers familiar games including Blackjack, Baccarat, Pai Gow Poker, 3-Card Poker and Caribbean Stud Poker. These games that are traditionally played as a house-banked game in jurisdictions such as Nevada and in many California-based Indian casinos, are modified into a non-banked format. First, a nominal fee, called a "collection" is taken in advance of each bet. Collection fees vary from table to table, depending on the type of game and game limit. Players must then wager at least the full minimum bet after paying the collection. It is from this "ante" that the house makes the majority of its table game win.

One player is designated a "Player/Dealer" for a set number of hands. The Player/Dealer supplies the money from which all winning and losing bets are paid. The Player/Dealer's hand



is placed in front of the casino dealer and it is the casino dealer who handles the actual play of the hand for the Player/Dealer and administers the payoffs. In simple terms, the Player/Dealer acts as “the house”; however, the Player/Dealer does not touch the cards nor pays winners. The casino’s dealer does that.

During the play of the hand, the remaining players individually compare their hands to the Player/Dealer’s hand and individually compete against the Player/Dealer’s hand for the best hand.

The advantage to the Player/Dealer is that he/she possesses the “house” advantage and, over time, should be able to make a profit. However, the challenge to individuals whose turn it is to be the Player/Dealer is that they must have a sufficient bankroll to pay off all winning hands. To mitigate this problem, independent companies provide this service to casinos. These service companies supply a person who sits at the table and, when the designated Player/Dealer declines the role, the service company’s employee serves as the Player/Dealer. Also, the service company may play “behind” the Player/Dealer and cover any wagers that the Player/Dealer cannot.

Service companies negotiate a fee that they pay to the card club for the privilege of providing their services to the club. As a vendor they must be licensed by the State.

THE CUSTOMER

The types of people who patronize California card clubs vary by the games they play. As the popularity of Poker has grown, the demographic makeup of Poker customers has changed. While traditionally Poker players were older males, Internet Poker, coupled with the growing popularity of Poker on television, has brought the median age downward and has also brought more women to card clubs. Today, Poker is played by a very diverse and heterogeneous population, albeit still skewed towards males. Poker is also a game now enjoyed by college students and that demographic will be found in the card clubs along with older men.

Different player banked games are often defined by the racial and ethnic groups that play them. Baccarat is a game played exclusively by first and second generation Chinese Americans. Pai Gow Tiles is another game that is played almost exclusively by Chinese Americans. Blackjack, Pai Gow Poker and Caribbean Poker are played by a more diverse group of people and cross all ethnic and racial groups. Nevertheless, Chinese Americans make up the largest ethnic group among table game (non-Poker) players.



Baccarat has emerged as the most popular game played by Asian Americans, mirroring the popularity of the game in casinos in Asia as well as the growing popularity of the game in Las Vegas casinos. To Asians, the notion of luck and success are intertwined. Gaming is thus an extension of their success in business life and that luck is often tested at the Baccarat table. Regardless of the motivation, Baccarat's popularity continues to grow in California card clubs, Las Vegas casinos and in casinos in Asia.

CARD CLUBS IN WILTON RANCHERIA'S GREATER MARKET AREA

California card clubs can vary greatly in size from offering a small number of tables to well over 100. The focus of these card clubs is clearly gambling, with usually only a restaurant and bar offered as an amenity, even in those larger facilities. With an understanding of the relevant regional market area, GMA included card clubs that were located in San Mateo, Santa Clara, Alameda, Contra Costa, San Joaquin, Stanislaus, Sacramento, Yuba, El Dorado, and Merced counties. Combined, these counties offer approximately 31 card club facilities with a total of 523 table games, representing a 28% share of California card club tables. Within this defined competitive set, Sacramento County and San Joaquin County offer the most card clubs. However, San Mateo County and Santa Clara County facilities offer the largest number of table games. These larger facilities can be attributed to their proximity to the larger urban markets with a strong density of Asian populations.

Summary of Relevant Regional Card Clubs		
Relevant Counties	# Casino	# Tables
San Mateo	2	140
Santa Clara	3	123
Alameda	3	54
Contra Costa	2	29
San Joaquin	6	63
Stanislaus	3	32
Sacramento	7	59
Yuba	2	12
Ed Dorado	1	3
Merced	2	8
TOTAL:	31	523
Source: www.oag.ca.gov		



ANALYSIS

Although the GMA report titled “2015 Economic Background and Competitive Effects Study for Wilton Rancheria” did not specifically project the Project’s impact on regionally relevant California card clubs, it did project the amount of gaming revenue that the Project’s defined local market would spend outside of the defined casino competitive set in each alternative scenario. As per the gravity model methodology utilized in that analysis, a portion of revenue was removed from the gravity model, utilizing a gaming factor to reflect the percentage of gaming revenue that will accrue to casinos outside of the defined market to account for gaming revenue spent by local market patrons in card clubs and casinos not included in the model (a list of the casinos included in the model is detailed in that report). The majority of this revenue flows to casinos in Las Vegas and much of the remainder to proximate California card clubs.

COMPETITIVE MARKET ANALYSIS

In its competitive effects analysis, GMA first calibrated the gravity model to the local market gaming revenue garnered by California card clubs and Las Vegas casinos by researching the local market’s contribution to each market.

CALIFORNIA CARD CLUBS MARKET

GMA began this analysis by evaluating the size of the regional card club market. This evaluation quantified the number of proximate card club facilities, number of total tables at those facilities, and the market’s gaming revenue. Relevant market statistics are not readily or publicly available for California card clubs. However, GMA was able to gather some statistics (total tables in the region compared to the State of California and estimates of annual card club gaming revenue) from publically disclosed data - published by the Office of the Attorney General of California (“OAG”) and California Gambling Control Commission (“CGCC”) - to perform its analysis.

In total, the California card club market offers approximately 1,870 table games at 89 card clubs. However, only a portion of these facilities are expected to experience an impact due to the Project. To determine which facilities would likely experience an impact from the Project, GMA utilized the regional market map presented in GMA’s Competitive Effect Summary report. This regional market map allowed the consulting team to appropriately estimate which facilities should be included as a part of the defined competitive set. Based on the description in the previous section, approximately 28% of the tables at card clubs in California are located in the greater Wilton Rancheria market.



In total, the California card club market is estimated to generate approximately \$0.9 billion in gaming revenue. Assuming that the defined competitive set achieves its fair share of the market, GMA estimates that this market generates approximately \$251.7 million in gaming revenue, yielding a win per table per day of approximately \$1,319.

LAS VEGAS CASINOS

GMA then assessed the defined local market's likely contribution to Las Vegas gaming revenue generation. The defined market generates a substantial portion of gaming revenue for the Las Vegas gaming market.

It is important to note that relevant market statistics detailing the amount of Las Vegas gaming revenue that is generated by the defined local market are not available. As such, GMA evaluated the subject region's market share of total daily flights to Las Vegas. In total, the defined local market's airports, including San Francisco International Airport ("SFO"), Oakland International Airport ("OAK"), Sacramento International Airport ("SAC") and Mineta San Jose International Airport ("SJC"), provide 53 flights a day to Las Vegas, representing a 17.7% share of Las Vegas' 300 daily commercial flights. By applying applicable industry averages for the number of seats, average occupancy of flights, assumptions for the number of tourists per flight, and average gaming spend statistics (provided by the 2015 Las Vegas Convention and Visitors Authority Profile Study), GMA was able to estimate the amount of Las Vegas gaming revenue that is likely generated by the defined local market. In total, GMA estimates that Las Vegas earns approximately \$0.7 billion to \$0.9 billion in gaming revenue from the defined local market. This represents approximately 10.0% to 13.0% of total Las Vegas gaming revenue generated by tourists.

COMPARISON TO GRAVITY CALIBRATION

Combined, these two figures are in line with GMA's projections presented in the calibration model in the Economic Background and Competitive Effects Study (Appendix U). On page 24 of the Competitive Effects Analysis, the table illustrates the revenue generated by the residents of the greater market area as \$2.00 billion in gaming revenue. That gaming revenue is distributed among the Indian casinos in the region and those casinos in Reno and Lake Tahoe. The percent of revenue that goes to casinos not in the model (primarily card clubs and Las Vegas, which can be calculated by taking the inverse of the "% Revenue to Casinos in Model" column) approximates \$1.05 billion.



PROJECTED IMPACT ON GAMING OUTSIDE OF MODEL

By comparing the Base Case Scenario to estimates in each alternative scenario, GMA was able to quantify the overall impact of the Project on California card clubs, and other casinos not included in the model, such as those in Las Vegas. In each of the alternative scenarios, the impact to these non-gravity model gaming facilities was quantified between \$64.3 million and \$84.9 million or 5.0% and 6.6%. The following table further details the results of this analysis.

Projected Impact on California Card Clubs and Outer Market Casinos	
Scenario	% Impact to Card Clubs
Alternative A	6.0%
Alternative B	5.0%
Alternative D	6.6%
Alternative E	5.6%
Alternative F	6.0%
Source: GMA	

Given the distribution of card clubs across northern California and the availability of Native American casinos today, the impact on the 31 card clubs in the region as a result of the Wilton Rancheria development will generally be spread evenly among the operations. However, those facilities located near Stockton, a city whose population does not have an Indian casino in close proximity today, would likely experience the greatest impact. For those card clubs located on the north side of Stockton, a substitution effect of as much as 20% could occur.



IV. DISCLAIMER

Global Market Advisors has made its best effort to secure accurate information, however, much of the information contained in this report was received from third parties, which Global Market Advisors did not validate or verify. Accordingly, Global Market Advisors makes no warranty, real or implied, regarding the data contained in this report. This report also contains projections of future events based upon certain assumptions. As it is not possible to predict future outcomes with absolute accuracy, these projections should be treated only as estimates of potential future results. Actual results may differ due to unforeseen events. Consequently, Global Market Advisors assumes no liability for the accuracy of these projections.



V. APPENDICES

FIRM QUALIFICATIONS

Global Market Advisors, LLC provides clients with market feasibility studies, primary research, economic impact studies, due diligence, payroll control, operations analysis, business and marketing plan development, and player reward program design for the gaming, hospitality and tourism industries. The principals and associates of GMA have hands-on experience in nearly all aspects of the gaming industry including domestic and international operations, project development, marketing expertise, and detailed market analysis.

Global Market Advisors is a (Nevada) Limited Liability Corporation with offices in Las Vegas, NV, Denver, CO, Taipei, Taiwan and Bangkok, Thailand. Below is the contact information for the company's partners.

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STEVEN M. GALLAWAY

Steve Gallaway is Managing Partner at Global Market Advisors. His areas of expertise include gaming market assessments, hotel and casino feasibility studies, operational reviews and marketing analysis.

Mr. Gallaway has spent his entire career in the gaming and hospitality industry, starting as a valet attendant and eventually rising to chief operating officer and managing partner of a casino in Colorado. Prior to forming GMA, he served as senior vice president of a hospitality consulting firm where he honed his craft in the fields of gaming market assessments and feasibility analysis. During the span of his career, Steve developed hands-on experience in operations management, organizational development, project development, business development, process improvement, contract negotiations, employee development, and customer service training.



In 2005, along with Andrew Klebanow, Mr. Gallaway formed Gaming Market Advisors. In 2014 the firm was rebranded as Global Market Advisors, reflecting the company's evolution as an international gaming, tourism and hospitality consulting firm.

Mr. Gallaway has completed over 300 feasibility studies, with a strong focus on international gaming operations and integrated resort development. Mr. Gallaway has worked on more than 60 projects in Asia, Western and Eastern Europe, the Caribbean, Central America, Canada, and Australia. His knowledge and understanding of emerging markets, particularly those in Asia, has led him to advise institutional investors on new market opportunities in that region, as well as an advisor on established markets. Today, Steve's clients include most public gaming companies, investment banks, private developers and government institutions.

Mr. Gallaway is a visiting lecturer at the University of Nevada Reno's School of Continuing Education where he teaches a class on casino feasibility analysis and marketing measurement. He is a periodic contributor to Global Gaming Business Magazine and Indian Gaming Magazine, and has spoken at G2E Las Vegas and the Asian Gaming Congress.

Mr. Gallaway graduated from Boston College with a B.A. in Economics.

ANDREW M. KLEBANOW

Andrew Klebanow specializes in Marketing Plan and Business Plan Development, Market Research, Casino Property Analysis, Service Quality Measurement Programs and Player Rewards Program Design exclusive to the gaming and hospitality industries.

Mr. Klebanow has worked in the hospitality industry since 1975 and in the fields of marketing and business planning since 1991. He earned a Bachelor of Arts degree at New York University and Master's Degree in Marketing from Cornell University's School of Hotel Administration. From 1991-1993, he was Director of Marketing at Sahara Gaming Corporation's Hacienda Hotel and Casino and Director of Marketing and Planning for the parent company's Development Group.

Mr. Klebanow also worked as Director of Marketing for Alliance Gaming Corporation where he conducted the initial market research, consumer testing and marketing plan development for Gamblers Bonus, the industry's first cardless slot club for the company's Nevada slot route division. Gamblers Bonus was the first player tracking system that allowed customers to redeem bonus points for game credits at the machine.



As a consultant to Horseshoe Gaming, Klebanow conducted an analysis of the gaming market in Tunica, MS and subsequently prepared its pre-opening business and marketing plans. In addition, Mr. Klebanow wrote the opening marketing plan for the Horseshoe Casino in Bossier City, LA.

From 1996 to 1999, Klebanow was Vice President of Marketing for Santa Fe Gaming Corporation, where he oversaw the marketing efforts for the Santa Fe Hotel and Casino in Las Vegas and the Pioneer Hotel and Gambling Hall in Laughlin NV. During his tenure at Santa Fe Gaming, his team repositioned both casinos' player rewards programs to better meet the needs of the business. His most recent position was that of Vice President of Marketing at Sam's Town Hotel and Gambling Hall, where he oversaw the repositioning of the 22-year-old gaming property and the re-branding of its player rewards program.

Mr. Klebanow formed his own consulting firm in 2001 and, together with Mr. Gallaway, formed Gaming Market Advisors in 2005. In 2013, Gaming Market Advisors acquired the consulting firm Galaviz and Co, and rebranded Global Market Advisors, where Mr. Klebanow is a partner today.

Mr. Klebanow is a periodic lecturer at Cornell University's School of Hotel Administration, the University of Nevada Las Vegas and the University of Nevada Reno's School of Continuing Education. He has contributed articles to the Cornell University Hotel and Restaurant Quarterly and the UNLV Hospitality Journal. Mr. Klebanow also authors a column in Indian Gaming Magazine and in the online gaming publication Urbino.net. Mr. Klebanow has written extensively on the subject of player reinvestment and has developed methodologies for calculating a casino's player reinvestment rate. More recently, he spoke at G2E Asia 2010 on the topic tiered player reward programs, in 2011 on the Korean gaming market and in 2012 on the Manila gaming market. In 2013 he spoke at two seminars at the Global Gaming Expo in Las Vegas on an Introduction to Casino Operations and Trends in Asian tourism.

KIT L. SZYBALA

Kit Szybala graduated from Southern Methodist University as a Hunt Leadership Scholar with degrees in Finance and International Studies giving him a thorough understanding of international business and financial modeling. While studying at the university, Mr. Szybala also gained extensive experience abroad, both working for Oracle Corporation in London, United Kingdom and studying at the University of Oxford. While with Oracle Corporation, Mr. Szybala worked alongside the Senior Director of Marketing and Vice President of Technology Marketing for EMEA as a Marketing Analyst. Mr. Szybala monitored and improved the



efficiency of their marketing programs by utilizing Customer Relationship Management software.

Immediately following his time at Southern Methodist University, Mr. Szybala began working for Vail Resorts as a member of the Vail Resorts College Program. This Program gave him valuable insight into hospitality management and operations by giving him various opportunities to meet with chief members of resort management. It also afforded him the ability to work in several different capacities for the corporation, giving him the opportunity to understand the intricacies of the varying moving parts of resort operations.

In 2012, Mr. Szybala began working for Global Market Advisors. Currently, he serves as the company's Director of Analysis. At Global Market Advisors, Mr. Szybala has created over 100 robust financial models in various gaming markets across the globe. In addition to these financial models, Mr. Szybala has written a multitude of extensive, analytical reports, including feasibility studies, impact and cannibalization studies, gaming market assessments and strategic planning assessments. Mr. Szybala is a visiting lecturer at the School of Continuing Education at the University of Nevada, Reno where he teaches a class on casino feasibility analysis.

JONATHAN GALAVIZ

Mr. Jonathan Galaviz is a Partner in the firm. He manages consulting engagements to Fortune 500 clients and emerging companies in the areas of Asia market expansion, government policy, tourism strategy, and provides industry specific guidance to companies in the airline, casino gaming, and technology industries.

Mr. Galaviz regularly appears on CNBC, BBC, and Bloomberg TV and is quoted frequently by leading newspapers around the world. His clients include firms such as the Bank of Tokyo-Mitsubishi UFJ, Goldman Sachs (U.S. and Asia), Capitaland, Deutsche Bank, Caesars Entertainment, Station Casinos (Fertitta Gaming), eSun/Lai Sun, Keppel Land (Singapore), Lend Lease (Australia) and several private equity / venture capital funds.

In 1996 Mr. Galaviz was a U.S. Senate Staffer in Washington DC for the office of U.S. Senator Pete Domenici (R-New Mexico). From 1998 to 2002 Mr. Galaviz was employed in a variety management consulting roles at Spectra Corporation, Whittman-Hart and Mandalay Resort Group (now a part of MGM Resorts International). From 2002 to 2013 Mr. Galaviz was head of Galaviz & Company LLC; a strategy-consulting firm focused on assisting Fortune 500 clients with their Asian market expansion strategies.

In 2011 Mr. Galaviz served as the Interim Head of Campus for the University of Nevada's campus located in the Republic of Singapore. He was responsible for returning the campus to profitability and enhancing its operational viability. His work at UNLV was widely praised in



media and academic circles.

Mr. Galaviz serves as the President of The Economic Club of Las Vegas, a non-profit organization dedicated to non-political economic discussion. He is also a member of the National Association for Business Economics.

Mr. Galaviz holds an MBA from the Saïd Business School at the University of Oxford (England) and is a graduate of the New Mexico Military Institute. He studied finance at the National University of Singapore's School of Business as a foreign exchange student in 1997.

WILLIAM BRYSON

Bill Bryson has practiced law in New York and Taipei for over 25 years, and is recognized as a leading lawyer in the fields of gaming, hospitality, real estate development, mergers and acquisitions and financial transactions.

Bill has extensive experience in the representation of local and foreign hospitality industry clients in their operations and investments, both in Taiwan and throughout Asia. Bill has represented casino gaming companies, gaming machine manufacturers and consultants to the industry in Taiwan and 38 other jurisdictions on a variety of issues, including:

- Corporate Structuring
- Taxes
- Employment Issues
- Marketing Restrictions
- Internet/Interactive Gaming
- Debt Collection
- Gaming Development

In connection with prior and ongoing efforts by Taiwan to legalize casino gaming, Bill has represented several gaming industry clients in connection with possible gaming development projects in Taiwan. These representations have involved due diligence on potential joint venture partners, negotiation of joint venture and deal documentation, due diligence on potential casino gaming locations, reviewing and commenting on draft laws and regulations, and preparing background materials for, and participating in, client lobbying efforts and meetings with government officials.

Bill has been acknowledged by Chambers Asia Pacific as a leading gaming lawyer in the region, and by Chambers Global as a leading lawyer in the global gaming industry. He has been a speaker at both the Asian Gaming Congress and G2E Asia, and currently serves on the Advisory



Board of the Center for Research on Gaming and Lotteries, a division of the School of Business Administration at the National Taiwan University of Science and Technology.

Bill has also represented non-gaming interests in the hospitality industry, including both local hotel owners and foreign management companies. Bill's roles in such representations have included assisting local owners in the negotiation of letters of intent, hotel operation agreements, management agreements, franchise agreements, technical services agreements, and pre-opening services agreements. He has assisted foreign management companies in similar transactions, as well as in termination scenarios (including related hand-over issues) and owner insolvency proceedings.

Bill's merger and acquisitions, financing and real estate experience includes many "first of a kind" deals in Greater China, including the first-ever sale/leaseback of a commercial building in Taiwan, the first multi-jurisdiction acquisition of non-performing loans in Taiwan, the first acquisition of non-performing loans in China by a foreign investor, the first cross-border limited recourse financing led by Taiwanese banks, the first acquisition of a listed local shipping company by a foreign investor, the first acquisition of a substantial stake in a local financial holding company by a Japanese bank, the largest (by value) acquisition of commercial real estate by a foreign investor in Taiwan, and the acquisition of a local Internet Service Provider by an American internet company. Bill has been acknowledged as a leading lawyer in M&A, real estate, and finance by Chambers Asia Pacific, Asia Pacific Legal 500, and *AsiaLaw* magazine's Leading Lawyers Survey.

Along with his gaming, hospitality and transactional experience, Bill also brings with him extensive experience in public advocacy. As a member of the Government Relations Committee of the American Chamber of Commerce in Taipei, as well as his roles as Chairman of the Private Equity Committee and member of the Travel and Tourism Committee, Bill has, for the past 20 years, been a regular and central member of the Chamber's advocacy efforts on behalf of foreign companies in Taiwan. Bill's advocacy experience includes working with both local and US government officials on issues of importance to American companies in Taiwan, reviewing and revising draft legislation and regulations, developing advocacy strategies for both clients and industry groups, and being an editor of the Chamber's annual Taiwan White Paper, a collection of position papers produced by the Chamber's industry Committees. Bill's efforts on behalf of foreign companies in Taiwan have been recognized by the American Chamber of Commerce with two Outstanding Achievement Awards.





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MEMORANDUM

Date: July 2016

Re: Supplemental Fiscal and Economic Analysis

INTRODUCTION

Analytical Environmental Services (AES) prepared this technical memorandum to document specific fiscal and economic impacts to local governments and agencies that would result from the alternatives analyzed in the Environmental Impact Statement regarding the Wilton Rancheria Fee-to-Trust and Casino Project. This memorandum also addresses specific comments to the Draft EIS. Note that references contained in this memorandum can be found in EIS **Section 8**.

FISCAL IMPACTS TO THE CITY OF ELK GROVE UNDER ALTERNATIVE G

Because the exact configuration of a possible retail space under the Elk Grove Mall site Alternative G (i.e., that portion of the site that the Tribe is considering taking into trust) is currently not known, the following analysis assumes that such a development would have the same improvement density as described in the development plan presented to the Elk Grove City Council on October 8, 2014.

According to the City Council Staff Report presented at the meeting, the first phase of the mall development will comprise approximately 775,000 square feet of building improvements, including approximately 689,000 square feet of gross leasable area (GLA) (City of Elk Grove, 2014). This was in reference to the development of Phase 1, which comprises the portion of Parcel Number 134-1010-001 that excludes the 34.10 acres that constitutes the Alternative G site. Because the total size of the parcel is 100.68 acres (Sacramento County, 2016), this implies that the total building area and GLA densities for Phase 1 are approximately 11,640 square feet per acre and 10,348 square feet per acre, respectively. Applying these densities to the 34.10 acres of the Alternative G site imply total building area and GLA of approximately 397,000 square feet and 353,000 square feet, respectively.

There are some differences in the size of the site noted during review of the documents related to the site. The Sacramento County Assessor's Office online parcel viewer states that Parcel Number 134-1010-001 is comprised on 100.68 acres. Page 43 of the City Council Staff Report presented to the Elk Grove City Council on October 8, 2014 cites the Lent Ranch Marketplace Environmental Impact Report, which in turn states that the site is 105.8 acres. The Development Agreement Between the City of Elk Grove, and

Elk Grove Town Center, LP, which was Exhibit A to the City Council Staff Report presented to the Elk Grove City Council on October 8, 2014 states on pages 275 and 295 that the parcel is 100.34 acres. The 100.68 acre figure has been used in this analysis.

As described in **Section 4.7.3**, construction and development activities are estimated to cost approximately \$266.8 million under Alternative C, which would be a retail development with a GLA of approximately 686,000 square feet. Consequently, Alternative C implies a total construction cost (including soft costs and site improvements) of approximately \$389 per GLA. Applying this cost estimate to the estimated Alternative G GLA of 353,000 square feet yields a cost estimate of approximately \$137.3 million.

Construction

Construction jobs and construction related economic output for Alternative G are estimated at approximately 51.5 percent of construction jobs and economic output under Alternative C.

Fiscal Effects

Alternative G at the Elk Grove Mall site would result in a variety of fiscal impacts. Construction and development costs of Alternative G at the Elk Grove Mall site are estimated at \$137.3 million, or approximately 51.5 percent of the construction costs of Alternative C. Consequently, the fiscal impacts related to construction activities would be approximately 51.5 percent of those of Alternative C, before adjusting for any previously constructed improvements on the Mall site that would be utilized under Alternative G. Indirect and induced fiscal effects related to the operation of Alternative G would be approximately 51.5 percent of Alternative C operational fiscal effects. In addition, under Alternative G, there would be direct sales taxes, property taxes and development fees because, unlike Alternative C, the site would remain in fee and thus be subject to local and state taxes and fees. The amounts of these direct taxes and fees are estimated below.

Direct Sales Taxes

For purposes of calculating potential sales tax under the Alternative G (No Action) for the Elk Grove site, it is assumed that the average retail sales for this site would be similar to the retail sales estimates for Alternative C, the retail development alternative for the Twin Cities site. As described in **Appendix H**, it is assumed that the sales per gross leasable area (GLA) square foot would likely be in a range of \$409 to \$481 during the first full year of operations. As described in **Section 4.7.3**, it is assumed that a portion of sales in Alternative C would not be subject to sales tax, because such sales would constitute food groceries. The following table estimates the sale tax revenue attributable to Alternative G

ESTIMATED YEAR 1 DIRECT SALES TAXES
ALTERNATIVE G ELK GROVE MALL SITE

	Low Range	High Range
Gross leasable area (GLA) square footage	353,000	353,000
Sales per square foot ⁽¹⁾	\$409	\$481
Percentage of sales subject to sales tax ⁽²⁾	85%	85%
Total sales subject to sales tax	\$122,720,450	\$144,324,050
Average sales subject to sales tax	\$133,522,250	
Sales tax percentage ⁽³⁾	8.0%	8.0%
Total sale tax	\$9,817,636	\$11,545,924
Average sales tax	\$10,681,\$780	
1. Source: Appendix H.		
2. Estimated by GMA		
3. Source: Sales-tax.com, available at: http://www.sale-tax.com/ElkGroveCA .		

As shown above, it is estimated that Alternative G would result in direct annual property taxes of between approximately \$9.8 million and \$11.5 million. The average and midpoint of this range is approximately \$10.7 million. The allocations of sales taxes to State, county and city governments listed in **Table 4.7-6b** is generally applicable to Alternative G for the Elk Grove Mall site. The only exception is that the 1.0% allocable to City or County operations shown in that table is listed in the City of Elk Grove column below, because the Mall site is located in the Elk Grove City limits. Applying the percentages listed in **Table 4.7-6b** to the average taxable sales estimate in the previous table above yields the following uses of direct sales tax derived from the Elk Grove Mall site under Alternative G.

ALLOCATION OF DIRECT SALE TAX REVENUES (THOUSANDS)
ALTERNATIVE G ELK GROVE MALL SITE ⁽¹⁾

	Jurisdiction			
	State	County	City of Elk Grove	Total
State General Fund	\$5,257			\$5,257
Local Public Safety Fund	\$668			\$668
State Education Protection Account to support school districts, county offices of education and other school activities	\$334			\$334
Local Revenue Fund to support local health and social service programs	\$668			\$668
Local Revenue Fund 2011	\$1,419			\$1,419
Local transportation fund (Sacramento County)		\$334		\$334
City or County operations ⁽²⁾			\$1,335	\$1,335
Measure A funding for transportation (Sacramento Transportation Authority ⁽³⁾)		\$668		\$668
Total	\$8,345	\$1,002	\$1,335	\$10,682
1. Source: Percentages listed in Table 4.7-6b multiplied by the Total average sales tax calculated in the table above, with the exception that the 1.000% listed in the City or County operations line in Table 4.7-6b is allocated to the City of Elk Grove, and not to the County. 2. Pursuant to Section 7203.1 of the Uniform Local Sales and Use Tax Law, this amount would be remitted to a city if the site was within a city's limits. 3. Source: California State Board of Equalization publication BOE-95 REV. 6 (7-15), at http://www.boe.ca.gov/pdf/boe95.pdf .				

As a point of comparison, page 40 of the City Council Staff Report presented to the Elk Grove City Council on October 8, 2014, Phase 1 of the Mall site development (i.e., that portion of the Elk Grove Mall site that does not comprise Alternatives F or G) states that development of Phase 1 is anticipated to generate approximately \$1.9 million in annual sales tax for the City of Elk Grove. That equates to approximately \$2.76 per GLA square foot. The analysis presented in the previous table above calculates the portion of sales that that would accrue to the City of Elk Grove at approximately \$1,335,000. Based on the estimated 353,000 GLA, the previous table above implies annual sales tax of approximately \$3.78 per GLA square foot. Part of the difference between these two estimates is due to economic growth and inflation that would likely occur between the first year of operations of the Phase 1 and the subsequent first year of operations of Alternative G.

Direct Sales Taxes - Potential Infrastructure Rebates

The Amended and Restated Agreement Regarding Regional Mall, Fees and Infrastructure (City of Elk Grove, 2014, pages 40 and 307) addresses some issues related to fees and taxes for Parcel Number 134-1010-001. As described above, this parcel comprises both “Phase 1” and the Alternative F/G sites. This agreement states that of the first \$1.9 million in estimated annual sales tax that would accrue to the City of Elk Grove, the City would keep the first \$275,000 but would rebate \$1,625,000 to the developer to reimburse it for previously constructed infrastructure. Sales taxes in excess of \$1.9 million (after adjusted for 3 percent annual inflation) would be split 50 percent / 50 percent between the City and the developer. Under the assumption that a development of the Alternative G Mall site would cause city-level sales taxes to exceed \$1.9 million per year, this implies that city-level sales taxes would be split 50 percent (City) / 50 percent (developer). Applying this allocation of city-level sales taxes to Alternative G would yield the following changes to the previous table above.

ALLOCATION OF DIRECT SALE TAX REVENUES (THOUSANDS)
ALTERNATIVE G ELK GROVE MALL SITE ⁽¹⁾

	Jurisdiction			
	State	County	City of Elk Grove	Total
State General Fund	\$5,257			\$5,257
Local Public Safety Fund	\$668			\$668
State Education Protection Account to support school districts, county offices of education and other school activities	\$334			\$334
Local Revenue Fund to support local health and social service programs	\$668			\$668
Local Revenue Fund 2011	\$1,419			\$1,419
Local transportation fund (Sacramento County)		\$334		\$334
City or County operations ⁽²⁾			\$668	\$668
Measure A funding for transportation (Sacramento Transportation Authority)		\$668		\$668
Total	\$8,345	\$1,002	\$668	\$10,015
1. Source: With the exception of the portion of sales tax allocable to the City of Elk Grove, all amounts are per the previous table above.				
2. Calculated as \$1,335,000 multiplied by 14.47%.				

Direct Property Taxes

The fiscal year 2016/2017 property taxes for Assessor Parcel Number 134-1010-001-0000 are listed at \$635,312.10, which is comprised of the following components.

FISCAL 2016/2017 PROPERTY TAXES – PARCEL # 134-1010-001-0000		
Uses of Property Tax Funds	Per \$100,000 of Assessed Value	Total Property Taxes and Assessments ⁽¹⁾
Schools	\$497.30	\$151,676
County General	\$164.70	\$50,233
Fire Protection Districts	\$101.10	\$30,836
Cities	\$107.40	\$32,757
Redevelopment	\$56.70	\$17,294
Special Districts	\$30.80	\$9,394
Community Service Districts	\$24.80	\$7,564
Recreation and Park Districts	\$17.20	\$5,246
Total Countywide General Tax	\$1,000.00	\$305,000
Los Rios College General Obligation Bond	\$9.10	\$2,776
Total on Net Assessed Value	\$1,009.10	\$307,776
Elk Grove School District MR – Community Facilities District #1	\$234.37	\$71,481
Street Maintenance District No. 1	\$596.13	\$181,820
Consumnes Community Services District – District Wide L&L	\$41.06	\$12,525
Maintenance Services CFD 2006-1	\$193.32	\$58,962
Street Lighting Maintenance District #1	\$8.10	\$2,472
Water & Drainage Studies – SCWA 13	\$0.91	\$276
Total Direct Levies	\$1,073.89	\$327,536
Total Property Taxes and Assessments	\$2,082.99	\$635,312
Source: BOE, 2015; STA, 2004; Sacramento County's Online Property Tax Bill Information System. 1. These amounts based on a Net Assessed Value of \$30,500,000 as of Fiscal Year 2016/2017. Note, the net assessed value is less than the Property 13 Assessed value, due to a decline in the Assessor's estimated market value of the parcel.		

It should be noted that the Elk Grove Mall site comprises approximately 34% of Assessor Parcel Number 134-1010-001-0000. Multiplying this figure by the Fiscal Year 2016/2017 net assessed value of \$30.5 million implies that the net assessed value of the Mall site would equal approximately \$10.4 million.

The total amount of the property taxes forgone under Alternative G (No Action) would be equal to the net assessed value of the site under Alternative G, multiplied by the “Per \$100,000 of Assessed Value” in the previous table above, divided by \$100,000.

As described above, total construction costs of Alternative G at the Elk Grove Mall site are estimated at approximately \$137.3 million. When added to the current net assessed value of the undeveloped land of approximately \$10.4 million, this yields an estimated net assessed value for the improved site of approximately \$147.7 million. Note that because of the uncertainties related to the development composition of the site, density of improvements and construction costs, this is dollar estimate should be

considered preliminary. Applying this estimate of net assessed value to the tax rates listed in the previous table above yields the following pro forma property taxes for the Elk Grove Mall site under Alternative G.

PRO FORMA DIRECT PROPERTY TAXES
ALTERNATIVE G ELK GROVE MALL SITE

Uses of Property Tax Funds	Per \$100,000 of Assessed Value ⁽¹⁾	Total Property Taxes and Assessments, Pro Forma ⁽²⁾
Schools	\$497.30	\$734,512
County General	\$164.70	\$243,262
Fire Protection Districts	\$101.10	\$149,325
Cities	\$107.40	\$158,630
Redevelopment	\$56.70	\$83,746
Special Districts	\$30.80	\$45,492
Community Service Districts	\$24.80	\$36,630
Recreation and Park Districts	\$17.20	\$25,404
Total Countywide General Tax	\$1,000.00	\$1,477,001
Los Rios College General Obligation Bond	\$9.10	\$13,441
Total on Net Assessed Value	\$1,009.10	\$1,490,442
Elk Grove School District MR – Community Facilities District #1	\$234.37	\$346,164
Street Maintenance District No. 1	\$596.13	\$880,484
Consumnes Community Services District – District Wide L&L	\$41.06	\$60,646
Maintenance Services CFD 2006-1	\$193.32	\$285,534
Street Lighting Maintenance District #1	\$8.10	\$11,964
Water & Drainage Studies – SCWA 13	\$0.91	\$1,344
Total Direct Levies	\$1,073.89	\$1,586,136
Total Direct Property Taxes and Assessments	\$2,082.99	\$3,076,578
1. Source: Table above. 2. Calculated as the estimated assessed value of the site, multiplied by the tax rates listed in the first column, divided by \$100,000.		

Building and Impact Fees

In the event that the Elk Grove Mall site is constructed in fee, there would be one-time building and other related fees that would be paid to local governments in connection with the site development. Certain building and impact fees were previously paid by the site's prior developer and/or its current owner. These fees are listed on Exhibit C to the Development Agreement Between the City of Elk Grove, and Elk Grove Town Center, LP, which was Exhibit A to the City Council Staff Report presented to the Elk Grove City Council on October 8, 2014 (City of Elk Grove, 2014). This data is listed on page 297 of that combined document. The fees listed are for the entire site encompassed by Parcel Number 134-1010-001. Consequently, only a portion of the fees listed in this document are applicable to the 34.10 acre Mall site.

The City of Elk Grove also maintains a standard fee schedule for new developments. Local building and impact fees for the Mall site Alternative G are estimated in the table below, under the assumption that the total gross square footage of improvements would equal 397,000 square feet, total construction costs of \$137.3 million and a 34.10 acre site.

ESTIMATED LOCAL BUILDING AND IMPACT FEES
ALTERNATIVE G ELK GROVE MALL SITE

Fee Description	Per Square Foot	Per \$1,000 of Const. Costs	Per Net Acre	Dollar Estimate ⁽²⁾
City of Elk Grove ⁽¹⁾:				
Review / Zoning Clearance Fee: Permit Category A.1 (flat fee)				\$135
Building Permit Fees:				
0 – 100,000 Square feet (flat fee)				\$42,395
100,001 – 397,000 Square feet	\$0.0692			\$20,552
Minor Category Building Fees ⁽³⁾				\$40,000
General Plan Update Fee		\$0.23		\$31,579
Technology Fee		\$0.40		\$54,920
California Building Standards Commission (CBSC) Fee		\$0.04		\$5,492
Construction and Demolition Fee (flat fee)				\$800
Strong Motion Inst. And Seismic Hazard Mapping (SMIP)		\$0.28		\$38,444
Capital Facilities Fee Program	\$0.92			\$365,240
Roadway Fee Program (Zone 1)	\$6.49			\$2,576,530
Lent Ranch Roadway Fees (Shopping Commercial)	\$8.98			\$3,565,060
Sacramento County Transportation Mitigation Fee	\$1.77			\$702,690
Fire Fee Program (Zone 1)	\$1.61			\$639,170
Park Fee Program (Laguna Ridge)	\$0.25			\$99,250
Other miscellaneous planning and City fees ⁽³⁾				\$50,000
Total City of Elk Grove				\$8,232,257
Other local jurisdictions:				
Sacramento Area Sewer District (SASD) Impact Fees ⁽⁴⁾			\$15,822	\$539,530
Sacramento Regional County Sanitation District (SRCSD) (calculated per ESD) ⁽⁵⁾				\$243,202
Sacramento County Water Agency (Zone 11A) ⁽⁶⁾			\$15,740	\$536,734
Sacramento County Water Agency (Zone 40) ⁽⁷⁾	\$0.12			\$47,640
Elk Grove Unified School District Development Impact Fees ⁽⁸⁾	\$0.54			\$214,380
Total, other local jurisdictions				\$1,581,486
Total, local jurisdictions				\$9,813,743

1. Source: Appendix H: Supplemental and City of Elk Grove 2016 Development Related Fees booklet, available online at: http://www.elkgrovecity.org/UserFiles/Servers/Server_109585/File/Departments/Finance/fee-booklet.pdf
2. Calculated by GMA.
3. Estimated by AES.
4. Source: Sacramento Area Sewer District website, Sewer Impact Fees schedule, available online at: <http://www.sacsewer.com/sewer-impact-fees>. Assumes site located in "Expansion" area as defined by SASD.
5. Source: Sacramento Regional County Sanitation District Impact Fees schedule, available online at: <http://www.regionalsan.com/impact-fees-businesses>. Also see pages 56-60 of the San Consolidated Ordinance available at: <http://www.regionalsan.com/ordinance> which states that the fee shall be the cost per ESD as presented in the Regional San Rate Fee Schedule multiplied by the corresponding ESD factor shown in the regulations. Assumes the ESD Equivalent Factor of 0.2 per 1,000 square foot of gross floor area (rate for Retail Stores – 100,000 sq. ft. and above). Rate per Single-Family Residential (ESD) is \$3,063 for infill areas.
6. Source: Sacramento County 2015 Water Agency Zones 11A, 11B, and 11C Fee Plan. Assumes \$15,740 per acre. Assumes 100% of the site is impervious, and thus subject to the fee.
7. Source: Sacramento County Water Agency Code, Title 5, Zone 40 – Special Service Area A Water Supply Development, Zoning of the site is SPA-LOR – Lent Ranch Special Planning Area. However, for purposes of this calculation, zoning is assumed to be GC, or General Commercial, which per the regulations has an impact fee of \$0.12 per square foot.
8. Source: City of Sacramento Community Development, School District Impact Fees.

Total net building and impact fees that would be payable to the City of Elk Grove and other local jurisdictions under Alternative G would likely be negotiated by the then current developer / land owner, and would be approximately equal to the net of the estimated gross fees, using the framework shown in the previous table above, less the portion of the previously paid fees allocable to the Mall site.

ESTIMATE OF FISCAL IMPACTS TO THE CITY OF ELK GROVE POLICE DEPARTMENT UNDER ALTERNATIVE F

According to the City of Elk Grove Annual Budget for fiscal year 2015 – 2016, and the Commenter on the Draft EIS, \$36,582,714 was budgeted for the police department (City of Elk Grove, 2016). As of February 7, 2016, the Elk Grove Police Department was staffed by 129.5 officers and 78 non-sworn and administrative personnel (City of Elk Grove, 2016). Using the estimate of 129.5 total officers implies that the average cost per sworn officer (including the costs of administrative staff and other costs, such as physical plant costs) are approximately \$282,500. Applying this data to the methodology included in **Table 4.7-16** yields the following results:

ESTIMATED INCREMENTAL COSTS TO LOCAL POLICE DEPARTMENT –
DIRECT COSTS OF SERVICE CALLS AND ARRESTS FOR ALTERNATIVE F

	Estimated Annual Occurrences	Time per Occurrence	Total Hours
Calls for service	471	0.625	294
Arrests	121	1.37	166
Reports ⁽¹⁾	236	0.75	177
Total reactive time			637
Estimated proactive time ⁽²⁾			521
Investigative time ⁽³⁾	60	5	300
Administrative time ⁽⁴⁾			102
Total time			1,560
Working hours per year, per officer ⁽⁵⁾			1,880
Percent of 1 police FTE			83%
Fully loaded cost per officer, FY 2016			\$282,500
Estimated incremental cost, FY 2016			\$234,475
Approximate wage and benefits inflation			4.0%
Estimated incremental cost, FY 2019			\$263,752
<p>Note: Most of the assumptions in this calculation were sourced from the City of Galt Walmart Draft Environmental Impact Report, Appendix F - Police Services Report Dated June 20, 2008 prepared by Robert Olson Associates, Inc. ("Walmart EIR Appendix F").</p> <p>1. Consistent with Walmart EIR Appendix F methodology, assumes that 1 report is prepared for every 2 calls for service. Report to call for service ratio in Walmart EIR Appendix F was 1 report for every 1.92 calls for service.</p> <p>2. Assumes that total officer time in the field is comprised of 45% proactive time and 55% reactive time.</p> <p>3. Consistent with Walmart EIR Appendix F methodology, assumes that approximately 50% of arrest require investigative time, and that each investigation requires approximately 5 hours.</p> <p>4. Consistent with Walmart EIR Appendix F methodology, estimated at 7% of the subtotal of all time, excluding Administrative time.</p> <p>5. Estimated by AES, assuming 2,080 full-time hours per year and 3 weeks paid vacation time.</p>			

A second method is based on annual arrest records of the City of Elk Grove and extrapolates the related costs to the estimated service calls and arrests under Alternative F. According to the Commenter, there

were approximately 2,500 arrests by the Elk Grove Police Department during 2015 (City of Elk Grove, 2016). According to the Commenter and the California Department of Justice, there were 2,098 Elk Grove arrests during 2014 (City of Elk Grove, 2016, and CJSC, 2015). Because the 2015 data is more recent than the 2014 data, it was relied upon for this analysis. Dividing the fiscal year 2015 – 2016 Elk Grove Police Department Budget of \$36,582,714 by 2,500 annual arrests yields an average cost per arrest metric of \$14,633. Applying this data to the methodology included in **Table 4.7-17** yields the following results:

ESTIMATED INCREMENTAL COSTS TO LOCAL POLICE DEPARTMENT –
COST PER ARREST METHOD FOR ALTERNATIVE F

	Number of Annual Arrests	Cost per Arrest Metric	Total Cost
Elk Grove Police Dept., 2015 arrests ⁽¹⁾	2,500	\$14,633	\$36,582,714
Approximate wage and benefits inflation		4.0%	4.0%
Estimates for Fiscal Year 2019		\$16,460	\$41,150,578
Unadjusted estimates, Alternative A	121	\$16,460	\$1,991,660
Adjustment for reduced acuity of crime and assistance from facility security		40%	40%
Adjusted estimates, Alternative F	121	\$9,876	\$1,194,996
1. Source: City of Elk Grove, 2016			

Similar to the analyses performed for Alternative A in EIS **Section 4.7.1**, these two methods result in a range of cost estimates for law enforcement effects.

DISAGGREGATION OF FISCAL IMPACTS TO THE CITY OF GALT UNDER ALTERNATIVE A

Disaggregated effects for Alternatives A, B, C and F are presented in the preceding section of this supplemental **Appendix H**, which was prepared by Global Market Advisors. The disaggregated effects for Alternative A are also summarized below. Note that because these tables include the estimated City of Galt effects, but not other cities, the total amount of the table does not equal the amounts listed in the total State and local fiscal effects table in **Appendix H**.

Also note that because of space limitations, local agencies that do not draw on the general funds of Sacramento County, San Joaquin County or the City of Galt have been included in the “2 Counties” and “City of Galt” columns. For example, the City of Galt column includes property tax estimates for both the general fund of the City of Galt, plus The Galt Joint Union Elementary School and High School general obligation bonds. See the preceding section of supplemental **Appendix H** (prepared by Global Market Advisors), **Table 4.7-6b** and **Table 4.7-7** for more information.

ESTIMATED NEW TAX REVENUES (THOUSANDS) – STATE AND LOCAL GOVERNMENTS

	State of California		2 Counties		City of Galt	
	Direct	Indirect & Induced	Direct	Indirect & Induced	Direct	Indirect & Induced
Construction (One Time)						
Social insurance taxes	\$789	\$426				
Sales tax	\$2,492	\$1,347	\$299	\$162	\$102	\$23
Use tax	\$372	\$201	\$45	\$24	\$15	\$4
Property taxes			\$2,392	\$1,293	\$85	\$19
Motor vehicle licenses	\$178	\$96				
Corporate profits tax	\$436	\$236				
Personal income tax	\$2,562	\$1,385				
Other taxes and fines	\$330	\$179	\$60	\$33	\$15	\$3
Totals	\$7,159	\$3,870	\$2,796	\$1,512	\$217	\$49
	\$11,029		\$4,308		\$266	
Operation (Annually)						
Social insurance taxes	\$773	\$377				
Sales tax		\$2,721		\$327		\$107
Use tax		\$406		\$49		\$16
Property taxes				\$2,588		\$88
Motor vehicle licenses	\$247	\$121				
Corporate profits tax	\$952	\$464				
Personal income tax	\$2,158	\$1,054				
Other taxes and fines	\$262	\$172	\$45	\$29	\$11	\$3
Totals	\$4,392	\$5,315	\$45	\$2,993	\$11	\$214
	\$9,707		\$3,038		\$225	
Source: Global Market Advisors report dated May 2016.						